

Such judgments shall remain as valid and enforceable judgments for a period of six years subsequent to the entry thereof.

Passed the Senate March 1, 1955.

Passed the House March 8, 1955.

Approved by the Governor March 15, 1955.

CHAPTER 189.

[Sub. S. B. 471.]

TAXATION—MOTOR VEHICLE EXCISE— SCHEDULE, BASIS.

AN ACT relating to revenue and taxation; and amending section 4, chapter 144, Laws of 1943 and RCW 82.44.040.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. Section 4, chapter 144, Laws of 1943 and RCW 82.44.040 are each amended to read as follows:

Amendment.

The commission and association of county assessors of the state shall prepare and, on or before December 1st of each year, furnish to the county auditor of each county in the state a schedule for use in the collection of the excise tax imposed by this chapter. Such schedule shall be based upon such information as may be available to them pertaining to the fair market value of motor vehicles. Such vehicles shall be classified therein into a convenient number of classes on the basis of make, type, year of manufacture, or any other reasonable basis, and to the value of vehicles within the classes as thus determined shall be applied the rate of tax prescribed in RCW 82.44.020. In determining fair market value, the commission and county assessors may use any guidebook, report, or compendium of recognized standing in the automotive industry. The schedule shall show, so far as possible, the amount of excise

Schedule for collection of motor vehicle excise tax.

tax for vehicles within each class and shall sufficiently describe the various motor vehicles included within each classification to enable the county auditor to ascertain readily the amount of tax applicable to any particular motor vehicle.

Passed the Senate March 9, 1955.

Passed the House March 9, 1955.

Approved by the Governor March 15, 1955.

CHAPTER 190.

[S. B. 216.]

ABANDONED ANIMALS.

AN ACT relating to the abandonment of animals.

Be it enacted by the Legislature of the State of Washington:

Abandoned animals; defined.

SECTION 1. An animal is deemed to be abandoned under the provisions of this act when it is placed in the custody of a veterinarian, boarding kennel owner, or any person for treatment, board, or care and:

(1) Having been placed in such custody for an unspecified period of time the animal is not removed within thirty days after notice to remove the animal has been given to the person who placed the animal in such custody or having been so notified the person depositing the animal refuses or fails to pay agreed upon or reasonable charges for the treatment, board, or care of such animal, or;

(2) Having been placed in such custody for a specified period of time the animal is not removed at the end of such specified period or the person depositing the animal refuses to pay agreed upon or reasonable charges for the treatment, board, or care of such animal.

Delivery to humane society.

SEC. 2. Any person having in his care, custody, or control any abandoned animal as defined in sec-