

Sheriff. Gen-
eral duties.

ord held within the county, and obey their lawful orders or directions;

(6) Shall keep and preserve the peace in their respective counties, and quiet and suppress all af-frays, riots, unlawful assemblies and insurrections, for which purpose, and for the service of process in civil or criminal cases, and in apprehending or secur-ing any person for felony or breach of the peace, they may call to their aid such persons, or power of their county as they may deem necessary.

Passed the Senate March 3, 1965.

Passed the House March 9, 1965.

Approved by the Governor March 20, 1965.

CHAPTER 93.

[Senate Bill No. 91.]

PROPERTY TAXES—INCORRECT LISTING—
PROCEDURE.

AN ACT relating to county treasurer's listing of manifest errors to the board of equalization; amending section 84.56.390, chapter 15, Laws of 1961 and RCW 84.56.390, and section 84.56.400, chapter 15, Laws of 1961 and RCW 84.56.400.

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

RCW 84.56.390
amended.

SECTION 1. Section 84.56.390, chapter 15, Laws of 1961 and RCW 84.56.390 are each amended to read as follows:

Property taxes,
collection of.
Treasurer's
record of false
or erroneous
listing to board
of equalization.

If the county treasurer has reason to believe or is informed that any person has given to the county assessor a false statement of his personal property, or that the county assessor has not returned the full amount of personal property required to be listed in his county, or has omitted or made erroneous re-turn of any property which is by law subject to tax-ation, or if it comes to his knowledge that there is personal property which has not been listed for tax-

ation for the current year, he shall prepare a record setting out the facts with reference thereto and file such record with the county board of equalization. The county board of equalization shall reconvene in June on a day fixed by the board for the purpose of considering such matters as appear in the record filed by the treasurer and may issue compulsory process and require the attendance of any person having knowledge of the articles or value of the property erroneously or fraudulently returned, and examine such person on oath in relation to the statement or return of assessment, and the board shall in all such cases notify every person affected before making a finding, so that he may have an opportunity of showing that his statement or the return of the assessor is correct.

SEC. 2. Section 84.56.400, chapter 15, Laws of 1961 and RCW 84.56.400 are each amended to read as follows:

RCW 84.56.400 amended.

The county treasurer shall also make and file with the county board of equalization a record, setting forth the facts relating to such manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of property which do not involve a revaluation of property, such as the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family, as shall come to his attention after the rolls have been turned over to him for collection. The said record shall also set forth by legal description all property belonging exclusively to the state, any county or any municipal corporation whose property is exempt from taxation, upon which there remains, according to the tax roll, any unpaid taxes.

Treasurer's record of manifest errors on listing—
June meeting of board of equalization.

The county board of equalization at its meeting in June shall consider such matters as appear in the

Property taxes.
Treasurer's
record of
manifest errors
in listing—
June meeting
of board of
equalization.

record filed with it by the county treasurer, and shall only correct such matters as are set forth in such record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors hereinbefore mentioned: *Provided*, That the board shall cancel all unpaid taxes upon property which belongs exclusively to the state, any county or municipal corporation. The board shall make findings of the facts upon which it bases its decision on all matters submitted to it, and when so made the assessment and levy shall have the same force as it made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

The board at its June meeting shall consider only matters referred to it by the records of the county treasurer under this section and RCW 84.56.390.

Passed the Senate March 3, 1965.

Passed the House March 10, 1965.

Approved by the Governor March 20, 1965.

CHAPTER 94.

[Senate Bill No. 94.]

POLICE JUDGES—THIRD CLASS CITIES.

AN ACT relating to police judges in cities of the third class; amending section 35.24.450, chapter 7, Laws of 1965 (Senate Bill No. 3) and RCW 35.24.450; and amending section 35.24.460, chapter 7, Laws of 1965 (Senate Bill No. 3) and RCW 35.24.460.

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

SECTION 1. Section 35.24.450, chapter 7, Laws of 1965 (Senate Bill No. 3) and RCW 35.24.450 are each amended to read as follows:

RCW 35.24.450
amended.