

CHAPTER 127.

[H. B. 498.]

STATE TAX COMMISSION.

AN ACT relating to taxation, prescribing the powers and duties of the tax commission of the State of Washington, amending section 2, chapter 115, Laws of 1905, as amended by section 1, chapter 220, Laws of 1907, and declaring that the act shall take effect immediately.

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

SECTION 1. That section 2, chapter 115, Laws of 1905, as amended by section 1, chapter 220, Laws of 1907, be amended to read as follows:

Section 2. The tax commission of the State of Washington shall have the power, and it shall be its duty:

First: To have and exercise general supervision of the system of taxation throughout the state, and it shall be the duty of the state tax commission to formulate such rules and processes for the assessment of both real and personal property for purposes of taxation as are best calculated to secure uniform assessment of property of like kind and value in the various taxing units of the state, and relative uniformity between properties of different kinds and values in the same taxing unit. The tax commission shall furnish to each county assessor and township assessor a copy of the rules and processes so formulated. The state tax commission may, from time to time, make such changes in the rules and processes so formulated as it deems advisable to accomplish the purpose thereof, and it shall inform all county assessors and township assessors of such changes.

Second: To exercise general supervision over assessors and county boards of equalization and the determination and assessment of the taxable prop-

Amends § 1,
ch. 220, Laws
of 1907.

Powers and
duties of tax
commission.

Supervise
and regulate
uniform
system of
taxation.

Copy of
rules and
processes.

General
supervision.

erty in the several counties, cities and towns of the state, to the end that all taxable property in this state shall be placed upon the assessment rolls and equalized between persons, corporations and companies in the several counties of this state, and between the different municipalities and counties therein, so that equality of taxation shall be secured according to the provisions of law.

Equality of taxation.

Third: To take charge of and superintend the enforcement of the direct and collateral inheritance law, and the collection of taxes provided for therein.

Superintend enforcement and collection.

Fourth: To confer with, advise and direct assessors, boards of equalization and county boards of commissioners as to their duties under the law and statutes of the state, and to direct what proceedings, actions or prosecutions shall be instituted to support the law relating to the penalties, liabilities and punishment of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property, and cause complaint to be made against assessors in the proper county for their removal from office for official misconduct or neglect of duty. In the execution of these powers and duties the said commission or any member thereof may call upon county attorneys or the attorney general, who shall assist in the commencement and prosecution for penalties and forfeiture, liabilities and punishments for violations of the laws of the state in respect to the assessment and taxation of property.

Advisory powers.

Assistants in prosecution.

Fifth: To prescribe all forms of books and blanks to be used in the assessment and collection of taxes, and to change such forms when prescribed by law, and to recommend to the legislature such changes as may be deemed most economical to the state and counties, and such recommendation shall

Prescribe books, blanks used, in assessment.

be accompanied by carefully prepared bill or bills for this end.

Report of
information.

Sixth: The commission shall have power to require county, city and town officers to report information as to assessments of property, equalization of taxes, the expenditure of the public fund for all purposes, and other information which said commission may request.

Information
to determine
taxable
value.

Seventh: To require individuals, partnerships, companies, associations and corporations to furnish information as to their capital, funded debts, investments, value of property, earnings, taxes and all other facts called for on these subjects, so that the commission may determine the taxable value of any property or any other fact it may consider necessary to carry out any duties now or hereafter imposed upon it, or may ascertain the relative burdens borne by all kinds and classes of property within the state, and for these purposes their records, books, accounts, papers and memoranda shall be subject to production and inspection, investigation and examination by said commission, or any employee thereof designated by said commission for such purpose, and any or all real and/or personal property in this state shall be subject to visitation, investigation, examination and/or listing at any and all times by the commission or by any employee thereof designated by said commission.

Inspection
of.

Summoning
of
witnesses.

Eighth: To summon witnesses to appear and testify on the subject of capital, funded debts, investments, value of property, earnings, taxes, and all other facts called for on these subjects, or upon any matter deemed material to the proper assessment of property, or to the investigation of the system of taxation, or the expenditure of public funds for state, county, district and municipal purposes: *Provided, however,* No person shall be required to testify outside of the county in which the taxpayer's

Outside of
county.

residence, office or principal place of business, as the case may be, is located. Such summons shall be served in like manner as a subpoena issued out of the superior court and to be served by the sheriff of the proper county, and such service certified by him to said commission without compensation therefor. Persons appearing before said commission in obedience to a summons shall in the discretion of the commission receive the same compensation as witnesses in the superior court, to be audited by the state auditor on the certificate of said commission.

Compensation.

Ninth: To visit the counties in the state, unless prevented by the necessary official duties, for the investigation of the methods adopted by the county assessors and county boards of commissioners in the assessment and equalization of taxation of real and personal property; to carefully examine into all cases where evasion of property taxation is alleged, and ascertain where existing laws are defective, or improperly or negligently administered.

Investigation of county methods.

Tenth: Any member of the commission or any employee thereof designated for that purpose may administer oaths to witnesses. In case any witness shall fail to obey the summons to appear, or refuse to testify, or shall fail or refuse to comply with any of the provisions of paragraphs seventh and eighth of this section, such person, for each separate or repeated offense, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars, nor more than five thousand dollars. Any person who shall testify falsely shall be guilty of and shall be punished for perjury.

Oaths to witnesses.

Misdemeanor.

Penalty.

Eleventh: The commission shall thoroughly investigate all complaints which may be made to it of illegal, unjust or excessive taxation, and shall endeavor to ascertain to what extent and in what

Investigation of complaints.

manner, if at all, the present system is unequal or oppressive.

County
assessor.

Furnish list
to tax
commission.

Twelfth: It shall be the duty of the county assessor, on the completion of his assessment rolls each year, to furnish the tax commission a list of corporations, companies, associations, banks and individuals doing business of a public character whose assessed valuation is three thousand dollars or more, together with the class of property and the valuation placed on same for assessment purposes.

Does not
repeal.

SEC. 2. This act shall not be construed to repeal any of the provisions of chapter 18, Laws of 1925, or chapter 280, Laws of 1927.

Effective
immediately.

SEC. 3. This act is necessary for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House March 5, 1935.

Passed the Senate March 12, 1935.

Approved by the Governor March 20, 1935.

CHAPTER 128.

[H. B. 507.]

IRRIGATION DISTRICTS: REDISTRIBUTION OF COSTS IN LOCAL IMPROVEMENT DISTRICTS.

AN ACT relating to the organization and government of irrigation districts, the redistribution of costs in local improvement districts and the creation of a local improvement district guarantee fund and adding two new sections to Remington's Compiled Statutes to be known as 7464-1 and 7464-2.

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

Adds §
7464-1, to
Rem. Comp.
Stat.

SECTION 1. That a new section be added to Remington's Compiled Statutes which shall be known as section 7464-1 and shall read as follows:

Section 7464-1. Whenever, by reason of the sale of land within a local improvement district for unpaid taxes or assessments, or for any other reason,