tore appraised of [at] more or less than its true value. They may also cause any of said shore lands to be platted, as is provided for the platting of shore lands of the first class, and when so platted such lands shall be disposed of as is provided by law for the sale and disposition of shore lands of the first class, except that the Exception.
notice and preference right of purchase by the upland owner shall remain in force as provided in this act.

Sec. 5. Service upon the upland owner, as hereinbefore provided, shall be made by the Commissioner of Public Lands or by some citizen of the state by him appointed, by leaving with said upland owner the required notice, or if the upland owner be a non-resident of said state, by mailing to his last known post office Notice. address a copy of the required notice. If he be a non-resident and his address unknown to the land commissioner, notice to him shall not be necessary or required.

Passed the Senate March 13, 1901.
Passed the House March 14, 1901.
Approved by the Governor March 18, 1901.

CHAPTER CLXXXVI.
(H. B. No. 13.)
AMENDING ACT RELATIVE TO REVENUE AND TAXATION.

An Act relating to revenue and taxation and amending section 2 of an act amending an act entitled "An act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897, by amending sections 3, 5, 21, 43, 60, 61, 68, 71, 72, 76, 77, 82, 84, 96, 98, 102, 103, 107, 111, 116, 119, and repealing sections 100, 101, 105, 106, 110, 113, 115, 117, 118 and 121 thereof, and by adding sections 974, 1194, 1194, 1194, 1204, 1204, 1204, to said act, and declaring an emergency," approved the 15th day of March, 1899.

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

Section 1. That section 2 of said act be amended to read as follows: Sec. 2. That section five of said act is
Amendment. hereby amended to read as follows: "Sec. 5. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say—

First. All lands used exclusively for public burying ground or cemeteries, all churches built and supported by donations whose seats are free to all, and the grounds whereon such churches are built, not exceeding one hundred and twenty feet by two hundred feet in quantity: Provided, That such grounds are used wholly for church purposes and not otherwise. Also all property of Young Men's Christian Associations which shall be wholly used, or to the extent solely used, for the religious purpose of such association.

Second. All property, whether real or personal, belonging exclusively to any school district, county, municipal corporation, the state, or to the United States.

Third. All fire engines and other implements used for the extinguishment of fires, with the building used exclusively for the safe keeping thereof, and for the meetings of fire companies, providing that such belongs to any town or fire company organized therein.

Fourth. All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions are supported in whole or in part by public donations or private charity, and all of the income and profits of such institutions are devoted, after paying the expenses thereof, to the purposes of such institutions; and the grounds, wherever such libraries, orphanages, institutions, homes and hospitals are built when used exclusively and not otherwise for the purposes in this subdivision enumerated. In order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes, within the true intent of this act, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated, shall have access to the books of such institution, and the institution claiming exemption shall provide by its articles of incorporation
that the mayor of the city and the chairman of the board of county commissioners wherein such institution is located shall be *ex-officio* trustees thereof, and shall be notified of each and every meeting thereof, and shall have the same powers as a trustee of such institution. And the superintendent or manager of the library, orphanage institution, home or hospital claiming exemption from taxation under this act shall make oath before the assessor that all the income and the receipts thereof, including donations to it, have been applied to the actual expenses of maintaining it, and to no other purpose. He shall also, under oath, make an annual report to the state board of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived, and the object to which disbursements have been applied, and shall further furnish in the said report, full and complete vital statistics for the use and information of the state board of health, who may publish the same in its annual report.

*Fifth.* All fruit trees, except nursery stock and forest trees artificially grown.

*Sixth.* All ships, vessels and boats in actual construction, and all materials especially designed and set apart for the construction of any such ship, vessel or boat in process of building within this state, shall be exempt from taxation.

*Seventh.* The personal property of each head of a family liable to assessment and taxation of which such individual is the actual and *bona fide* owner, to an amount of three hundred dollars: *Provided,* That each person shall list all of his personal property for taxation and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of the assessment and assess the remainder.

Passed the House February 28, 1901.

Passed the Senate March 13, 1901.

NOTE BY SECRETARY OF STATE.—This bill filed and allowed to become a law without the signature of the Governor.

SAM H. NICHOLS,
Secretary of State.