

SEC. 21. All records of Chehalis county required by this act to be transcribed shall be transcribed by a person or persons to be employed by the board of county commissioners of Grays Harbor county as follows, to-wit: Said transcribing shall be done by a person or persons under contract, who shall receive said contract after bids for said work shall have been advertised, and the contract given to the best bidder. All records so transcribed shall be certified by the officer of the respective offices from which such records shall be transcribed, under his signature and the seal of his office, if such office have a seal, in the manner following, to-wit: Each book of transcribed records shall be certified to be a correct transcript of the records of Chehalis county contained therein and each officer so certifying shall finally certify to the completeness of all records so transcribed from his office. All original volumes of the assessment rolls of Chehalis county which include only property in the territory comprising the new county of Grays Harbor shall be transmitted to the county of Grays Harbor.

Who shall transcribe.

SEC. 22. An emergency exists and this act shall take effect immediately. Emergency.

Passed the House February 18th, 1907.

Passed the Senate February 21st, 1907.

Approved by the Governor February 27th, 1907.

CHAPTER 48.

[S. B. 52.]

TAXATION OF PERSONAL PROPERTY.

AN ACT amending an act entitled, "An act to amend section 3, of chapter LXXXIII of the laws of 1897 relating to revenue and taxation," passed the senate and the house June 12, 1901, notwithstanding the veto of the governor, and declaring an emergency.

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

SECTION 1. That section 3 of "Chapter LXXXIII of the Laws of 1897, amended June 12, 1901," is hereby

Personal
property
defined.

amended to read as follows: Sec. 3. Personal property, for the purpose of taxation, shall be construed to embrace and include, without especially defining and enumerating it, all goods, chattels, stocks or estates; all improvements upon lands, the fee of which is still vested in the United States, or in the State of Washington, or in any railroad company or corporation, and all and singular of whatsoever kind, name, nature and description, which the law may define or the courts interpret, declare and hold to be personal property, for the purpose of taxation, and as being subject to the laws and under the jurisdiction of the courts of this state, whether the same be any marine craft, as ships and vessels, or other property holden under the laws and jurisdiction of the courts of this state, be the same at home or abroad: *Provided*, That the ships or vessels registered in any custom house of the United States within this state, which ships or vessels are used exclusively in trade between this State and any of the islands, districts, territories, states of the United States, or foreign countries, shall not be listed for the purpose of or subject to taxation in this state, such vessels not being deemed property within this state: *Provided*, That mortgages, notes, accounts, moneys, certificates of deposit, tax certificates, judgments, state, county, municipal and school district bonds and warrants shall not be considered as property for the purpose of this chapter, and no deduction shall hereafter be allowed on account of an indebtedness owed.

Ships
exempt.

Credits
exempt.

Emergency.

SEC. 2. An emergency exists and this act shall take effect immediately.

Passed the Senate February 14th, 1907.

Passed the House February 27th, 1907.

Approved by the Governor February 28th, 1907.