

been warned by the owner or occupant thereof not to trespass thereon, shall be guilty of a misdemeanor.

Unpatented  
lands.

An entryman on land under the laws of the United States shall be deemed an owner within the meaning of this section.

Enclosed land  
defined.

Enclosed land shall for the purpose of this act mean any land fenced either with a lawful fence or with such a fence as is usually used in the neighborhood of such land.

Passed the House February 11, 1913.

Passed the Senate March 12, 1913.

Approved by the Governor March 21, 1913.

## CHAPTER 140.

[H. B. 372.]

### RELATING TO THE ASSESSMENT OF PROPERTY FOR TAXATION.

AN ACT relating to taxation and amending section 9112 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

[Amends  
Rem.-Bal.,  
§ 9112;  
Pierce's  
Code, 1912,  
501 § 113.]

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

SECTION 1. That section 9112 of Remington & Ballinger's Annotated Codes and Statutes of Washington is hereby amended to read as follows:

Fifty per cent.  
valuation.  
(See sec. 2,  
art. VII,  
State  
Constitution.)

Section 9112. All property shall be assessed at not to exceed fifty per cent. of its true and fair value in money.

Value, how  
determined.

In determining the true and fair value of real or personal property, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price for which the said property would sell at auction, or at a forced sale, or in the aggregate with all the property in the town or district; but he shall value each article or description of property by itself, and at such sum or price as he believes the same to be fairly worth in money at the time such assessment is made. The true cash value of property shall be that value at which the property would

Cash value.

be taken in payment of a just debt from a solvent debtor. In assessing any tract or lot of real property, the value of the land, exclusive of improvements, shall be determined; also, the value of all improvements and structures thereon, and the aggregate value of the property, including all structures and other improvements, excluding the value of crops growing on cultivated lands. In valuing any real property on which there is a coal or other mine, or stone or other quarry, the same shall be valued at such price as such property, including the mine or quarry, would sell at a fair, voluntary sale for cash. Taxable leasehold estates shall be valued at such a price as they would bring at a fair, voluntary sale for cash.

Coal mines.

Leaseholds.

Passed the House March 4, 1913.

Passed the Senate March 10, 1913.

Approved by the Governor March 21, 1913.

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## CHAPTER 141.

[H. B. 87.]

### GRANTING CERTAIN LANDS FOR ROAD PURPOSES.

AN ACT to dedicate certain strips of land in Walla Walla county for road and highway purposes.

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

SECTION 1. That whereas, the State of Washington owns about forty acres of land next northerly from the city of Walla Walla, and it is proposed to plat certain land adjoining the said land and lay out divers and sundry roads and highways across the same, and it will be a benefit and advantage to the land owned by the State of Washington immediately north of the city of Walla Walla and east of the state penitentiary to have the land hereinafter described dedicated for road and highway purposes.

Reasons for granting.

Therefore, there be and is hereby dedicated for road and highway purposes the following described two tracts of land, to-wit: