property of such railroad; and each assessment so apportioned shall be placed upon the tax-rolls of said county, and the taxes extended against the same, as against other property in said county, cities, towns, school, road, and other taxing districts.

Passed the House February 5, 1917. Passed the Senate February 21, 1917. Approved by the Governor February 27, 1917.

CHAPTER 26.

[H. B. 113.]

ASSESSMENT OF TELEGRAPH COMPANIES.

An Act relating to the assessment of telegraph companies and amending section 9181 of Remington & Ballinger's Code.

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

SECTION 1. That section 9181 of Remington & Ballinger's Code be and the same is hereby amended to read as follows:

Apportionment to counties.

Section 9181. Upon the completion of the equalization of the property of the telegraph companies and other property in the state by the state board of equalization, it shall be the duty of the state board of equalization to apportion the value of the properties of such telegraph companies to the county or counties through or into which the lines thereof may extend according to the value thereof in such proportion to the entire value as the length of the line in each county may bear to the entire length of line within the state computed on a wire mileage basis, which valuation, together with a description of the property assessed, giving the name of the company, the length of line and wire mileage in said county, shall be certified by said board to the county assessor of the proper county. The county assessor shall in like manner distribute the value so certified by him to the several cities, towns, road

Distribution of value by county assessor.

districts, school districts, and other taxing districts in his county entitled to a proportionate value thereof, and each assessment so apportioned shall be placed upon the taxrolls of said county, and the taxes extended against the same as against other property in said county, cities, towns, school, road and other taxing districts.

Passed the House February 5, 1917. Passed the Senate February 21, 1917. Approved by the Governor February 27, 1917.

CHAPTER 27.

fH. B. 123.1

DEFICIENCY APPROPRIATION FOR AUTOMOBILE DEPART-MENT OF SECRETARY OF STATE.

An Act making an appropriation for the automobile department of the secretary of state, and providing when this act shall take effect.

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

Section 1. There is hereby appropriated out of the Appropriageneral fund seventeen thousand four hundred eighty-five \$17,485.58. and 58/100 dollars (\$17,485.58), or so much thereof as may be necessary for the use of the automobile department of the secretary of state for the purchase of number plates of autos, trucks and motorcycles, deputy, clerk hire, traveling expenses, supplies, postage and incidentals.

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 February 5, 1917. Passed the Senate February 21, 1917. Approved by the Governor February 27, 1917.