ton Railroad & Navigation Company; thence west-
erly along said southerly right of way line parallel
to and 25 feet southerly from said center line of
main track, a distance of 426.2 feet to the west line of
said Lot 2; thence south along said west line a dis-
tance of 31.2 feet to a point distant 30 feet souther-
ly from, measured at right angles to, said souther-
ly right of way line; thence easterly parallel to
and 30 feet southerly from said southerly right of
way line a distance of 426.2 feet to a point on the
said east line of Section 26; thence north along said
east line a distance of 31.2 feet to the point of be-
inning.

Passed the House February 6, 1925.
Passed the Senate February 9, 1925.
Approved by the Governor February 20, 1925.

CHAPTER 31.
[H. B. 66.]

COUNTY BOARD OF EQUALIZATION.

AN ACT amending Section 11219 of Remington’s Compiled Stat-
utes and relating to county boards of equalization, their
composition, powers and duties.

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

SECTION 1. That Section 11219 of Remington’s
Compiled Statutes be amended to read as follows:

Section 11219. The county commissioners, or
a majority of them, shall form a board for the
equalization of the assessment of the property of the
county: Provided, that in counties under township
organization, the chairman of the township supervi-
sors of the several townships, at a meeting called
by the county auditor for the purpose, shall select
a committee of three, one from each county commis-
sioner’s district, to sit with the county board of
equalization as members of said county board of
equalization as to all property outside the corporate
limits of any city or town. The members of said
board shall receive five dollars ($5.00) per day for
each day of actual attendance of the meeting of the
board of equalization to be paid out of the current
expense fund of the county. The board of equaliza-
tion shall meet in open session for this purpose an-
ually on the first Monday in July at the office of the
county assessor, who shall act as clerk of said board,
and, having each taken an oath fairly and impartially
to perform their duties as members of such board,
they shall examine and compare the returns of the
assessment of the property of the county and pro-
ceed to equalize the same, so that each tract or lot
of real property and each article or class of personal
property shall be entered on the assessment list at
its true and fair value, according to the measure of
value used by the county assessor in such assess-
ment year, and subject to the following rules:

First. They shall raise the valuation of each
tract or lot of real property which in their opinion
is returned below its true and fair value to such
price or sum as they believe to be the true and fair
value thereof, after at least five days’ notice shall
have been given in writing to the owner or agent.

Second. They shall reduce the valuation of
each tract or lot which in their opinion is returned
above its true and fair value to such price or sum as
they believe to be the true and fair value thereof.

Third. They shall raise the valuation of each
class of personal property which in their opinion is
returned below its true and fair value to such price
or sum as they believe to be the true and fair value
thereof, and they shall raise the aggregate value of
the personal property of each individual whenever
they believe that such aggregate value is less than
the true valuation of the taxable personal property
possessed by such individual to such sum or amount as they believe to be the true value thereof, after at least five days' notice shall have been given in writing to the owner or agent thereof.

Fourth. They shall, upon complaint in writing of any party aggrieved, being a nonresident of the county in which his property is assessed, reduce the valuation of each class of personal property enumerated in section 11137 aforesaid, which in their opinion is returned above its true and fair value, to such price or sum as they believe to be the true and fair value thereof; and, upon like complaint, they shall reduce the aggregate valuation of the personal property of such individuals who, in their opinion, have been assessed at too large a sum, to such sum or amount as they believe was the true and fair value of his personal property.

The county assessor shall keep an accurate journal or record of the proceedings and orders of said board in a book kept for that purpose, showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county commissioners, and shall make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. Having corrected the real and personal assessment rolls in accordance with the changes made by the said county board of equalization, he shall make duplicate abstracts of such corrected values, one copy of which shall be retained in his office, and one copy forwarded to the state auditor on or before the first Monday in September next following the meeting of the county board of equalization.

The county board of equalization may continue in session and adjourn from time to time during two weeks, and shall remain in session not less than three days, commencing on the first Monday in July:
Provided, that no taxes, except special taxes, shall be extended upon the tax rolls until the property valuations are equalized by the state board of equalization for the purpose of raising the state revenue.

The county assessor shall make a record of all errors in descriptions, double assessments, or manifest errors in assessment appearing on the assessment list at the time of the extension of the rolls, and after duly verifying the same, file said record with the county board of equalization on the third Monday in November next succeeding the annual meeting of the county board of equalization. The county board of equalization shall reconvene on such day for the sole purpose of considering such errors in description, double assessments, or manifest errors appearing on the assessment list at the time of the extension of the rolls, and shall proceed to correct the same, but said board shall have no authority to change the assessed valuation of the property of any person or to reduce the aggregate amount of the assessed valuation of the taxable property of the county, except only insofar as the same may be affected by the corrections ordered based on the record submitted by the county assessor.

Passed the House February 10, 1925.
Passed the Senate February 11, 1925.
Approved by the Governor February 20, 1925.