

CHAPTER 27.

[S. B. 227.]

TAXATION. PERSONAL PROPERTY EXEMPTIONS.

AN ACT relating to taxation; providing for exemptions; repealing all acts and parts of acts in conflict therewith and declaring that the act shall take effect immediately.

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

SECTION 1. The following property shall be exempt from taxation:

a. All household goods and furnishings in actual use by the owner thereof in equipping and outfitting his or her residence or place of abode and not for sale or commercial use, and all personal effects held by any person for his or her exclusive use and benefit and not for sale or commercial use.

Personal
property
exemptions.

b. The personal property, other than specified in subdivision (a) hereof, 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 of actual values: *Provided*, That this exemption shall not apply to any private motor vehicle, and *Provided, further*, That if the county assessor is satisfied that all of the personal property of any person is exempt from taxation under the provisions of this statute or any other statute providing exemptions for personal property, no listing of such property shall be required; but if the personal property described in subdivision (b) of section 1 of this Act exceeds in value the amount allowed as exempt, then a complete list of said personal property shall be made as provided by law, and the county assessor shall deduct the amount of the exemption authorized by this subdivision from the total amount of the assessment and assess the remainder.

Head of a
family.

Not applica-
ble to motor
vehicles.

Valuation
exceeded.

Definitions.

SEC. 2. For the purposes of this act "head of a family" shall be construed to include a widow, any person receiving an old age pension under the laws of this state and any citizen of the United States, over the age of sixty-five years, who has resided in the State of Washington continuously for ten years.

"Personal effects" shall be construed to mean and include such tangible property as usually and ordinarily attends the person such as wearing apparel, jewelry, toilet articles and the like.

"Private motor vehicle" shall be construed to mean and include all motor vehicles used for the convenience or pleasure of the owner and carrying a licensing classification other than motor vehicle for hire, auto stage, auto stage trailer, motor-truck, motor-truck trailer or dealers' licenses.

Repeal of conflicting acts.

SEC. 3. All acts and parts of acts in conflict with this act are hereby repealed.

Partial invalidity.

SEC. 4. If any provision or exemption provided for in this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of this act as a whole or of any provision or exemption not adjudged invalid or unconstitutional.

Effective immediately.

SEC. 5. This act is necessary for the immediate preservation of the public peace, health and safety, support of the state government and its existing public institutions and shall take effect immediately.

Passed the Senate February 19, 1935.

Passed the House February 26, 1935.

Approved by the Governor February 27, 1935.