

Bid proposal deposit.

according to bid items, all bid proposals properly filed and shall award such contract to the lowest responsible bidder unless the Director of Highways shall have, for good cause, continued the date of opening bid proposals to a day certain. All bid proposals shall have been presented under sealed cover and shall be accompanied by bid proposal deposit in cash, certified check, cashier's check or surety bond in an amount equal to five per cent (5%) of the amount of such bid proposal and no bid proposal shall be considered unless such bid proposal deposit is enclosed therewith.

Passed the Senate February 14, 1949.

Passed the House March 4, 1949.

Approved by the Governor March 16, 1949.

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CHAPTER 65.

[ S. B. 205. ]

BOUNDARIES OF TAXING DISTRICTS.

AN ACT relating to taxation; setting the date establishing county, city and other taxing district boundaries for purposes of property taxation; providing that no levy shall be made in certain cases; and amending section 1, chapter 136, Laws of 1939 as amended by section 1, chapter 182, Laws of 1943.

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

Amendment.

SECTION 1. Section 1, chapter 136, Laws of 1939, as amended by section 1, chapter 182, Laws of 1943 (sec. 11106-1, Rem. Supp. 1943), is amended to read as follows:

Boundaries fixed as of March first.

Section 1. For the purposes of property taxation and the levy of property taxes the boundaries of counties, cities and all other taxing districts shall be the established official boundaries of such districts existing on the first day of March of the year in which the levy is made, and no such levy shall be made for

any taxing district whose boundaries were not duly established on the first day of March of such year.

SEC. 2. This act is necessary for the immediate support of the state government and its existing public institutions, and shall take effect immediately. Emergency.

Passed the Senate February 19, 1949.

Passed the House March 4, 1949.

Approved by the Governor March 16, 1949.

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## CHAPTER 66.

[ S. B. 207. ]

### STATE BOARD OF EQUALIZATION.

AN ACT relating to taxation; and amending section 70, chapter 130, Laws of the Extraordinary Session of 1925, as amended by section 36, chapter 206, Laws of 1939.

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

SECTION 1. Section 70, chapter 130, Laws of the Extraordinary Session of 1925, as amended by section 36, chapter 206, Laws of 1939 (sec. 11222, Rem. Rev. Stat. Supp.), is amended to read as follows: Amendment.

Section 70. The members of the Tax Commission shall constitute the State Board of Equalization; the Chairman of the Tax Commission shall be the president of the Board, and the Secretary of the Tax Commission shall be the secretary thereof. The Board shall remain in session not to exceed thirty days; it may adjourn from day to day, and employ such clerical assistance as may be deemed necessary to facilitate its labors. The Board shall meet annually on the first day after the first day of August, Saturdays, Sundays and holidays excepted, at the office of the Tax Commission, and shall examine and compare the returns of the assessment of the property in the several counties of the state, and the as- State Board of Equalization.  
Annual meeting.  
Duties.