

the sum of two hundred and fifty dollars to be given in prizes for the promotion and encouragement of rifle practice. Said sum shall be audited and paid as other military expenses and shall be [competed] for under such regulations as shall be prescribed by the commander-in-chief and general inspector of rifle practice.”

Sum to be given for prizes.

SEC. 17. An emergency exists and this act shall take effect immediately.

Emergency.

Passed the Senate March 1, 1901.

Passed the House March 13, 1901.

Approved by the Governor March 16, 1901.

CHAPTER LXXIX.

[S. B. No. 197.]

AMENDING ACT OF 1899 RELATIVE TO REVENUE AND TAXATION.

AN ACT to amend section 3 of an act approved March 15, 1899, relating to revenue and taxation, and declaring an emergency.

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

SECTION 1. That section 3 of act approved March 15, 1899, relating to revenue and taxation, be and the same is hereby amended to read as follows:

Sec. 3. That section 43 of said act is hereby amended to read as follows: Sec. 43. The assessor shall list all real property according to the largest legal subdivision as near as practicable. The assessor shall make out in the plat and description book in numerical order a complete list of all lands or lots subject to taxation, showing the names and owners, if to him known, and if unknown, so stated; the number of acres and lots or parts of lots included in each description of property and the value per acre or lot: *Provided*, That the assessor shall give to each tract of land where described by metes and bounds a number, to be designated as Tax No. which said number shall be placed on the tax rolls to indicate that certain piece of real estate bearing

Assessor shall list all real property.

Proviso.

such number, and described by metes and bounds in the plat and description book herein mentioned, and it shall not be necessary to enter a description by metes and bounds on the tax roll of the county, and the assessor's plat and description book shall be kept as a part of the tax collector's records: *And provided further,*

Proviso.

Commis-
sioner's order.

That the board of county commissioners of any county may by order direct that the property be listed numerically according to lots and blocks or section, township and range, in the smallest platted or government subdivision, and when so listed the value of each block, lot or tract, the value of the improvements thereon and the total value thereof, including improvements thereon, shall be extended after the description of each lot, block or tract, which last extension shall be in the column headed "Total value of each tract, lot or block of land assessed with improvements as returned by the assessor." In carrying the values of said property into the column representing the equalized value thereof, the county auditor shall include and carry over in one item the equalized valuation of all lots in one block, or land in one section, listed consecutively, which belong to any one person, firm or corporation, and are situated within the same road or school district or municipal corporation, and in the assessed value of which the county board of equalization has made no change.

Equalized val-
uation must be
extended.

Time for
delivery to
assessors.

Where assessed valuation are changed, the equalized valuation must be extended and shown by item. The detail and assessment lists and blanks shall be in readiness for delivery to the assessors on the third Monday of January of each year.

Emergency.

SEC. 2. An emergency exists and this act shall take effect immediately.

Passed the Senate March 4, 1901.

Passed the House March 14, 1901.

Approved by the Governor March 16, 1901.