

## CHAPTER 21.

[H. B. 159.]

## ASSESSING OPERATING PROPERTY OF RAILROADS.

AN ACT to amend section 12 of chapter 78, Session Laws of 1907, relating to the assessment of the operating property of railroads, approved March 6, 1907, and declaring an emergency.

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

[Amending  
§ 9152,  
Rem.-Bal.]

SEC. 1. That section 12 of chapter 78, Session Laws of 1907, relating to the assessment of the operating property of railroads, approved March 6, 1907, be amended to read as follows:

Taxing the  
operating  
property of  
railroads  
as real  
property.

Sec. 12. In making the assessments of the operating property of railroads, and in the apportionment of the values and the taxation thereof, as hereinbefore provided, all land occupied and claimed exclusively as the right-of-way for railroads, with all the tracks, and substructures and superstructures which support the same, together with all side tracks, second tracks, turn-outs, station houses, depots, round houses, machine shops, or other buildings belonging to the road used in the operation thereof, without separating the same into land and improvements, shall be assessed and taxed as real property. And the rolling stock and other movable property belonging to any railroad company shall be considered as personal property and shall be assessed and taxed as such: *Provided*, That all of the operating property of street railroads shall be assessed and taxed as personal property.

Rolling  
stock con-  
sidered  
personal  
property.

Exception.

Emergency.

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

Passed by the House February 2, 1911.

Passed by the Senate February 15, 1911.

Approved by the Governor February 21, 1911.