

CHAPTER 23.

[S. B. 48.]

APPRAISEMENT OF DECEDENTS' ESTATES.

AN ACT relating to the appointment of appraisers for estates of deceased persons and amending section 95 of chapter 156 of the Laws of 1917.

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

SECTION 1. That Section 95 of Chapter 156 of the Laws of 1917 be and the same hereby is amended to read as follows:

Section 95. Every executor or administrator shall make and return, upon oath, into the court, within one month after his appointment, a true inventory of all of the property of the estate which shall have come into his hands, and within thirty days after filing such inventory he shall make application to the court to appoint three disinterested persons to appraise the property so inventoried, and it shall be the duty of the court to appoint such appraisers. Such appraisers shall receive as compensation for their services each the sum of three (\$3.00) per day and mileage. If any part of the estate shall be in another county than that in which letters are issued, appraisers residing in such county may be appointed by the court having jurisdiction of the case, or, if most advisable, the same appraisers may act: *Provided*, That the court may appoint persons to appraise the estate at the time, or any time after the appointment of the administrator: *And provided further*, That where it is shown by the filing of such inventory, or other proof, to the satisfaction of the court, that the whole estate consists of personal property of less value than two hundred and fifty dollars (\$250.00) exclusive of moneys, drafts,

Inventory
of estate.

Appraisers.

When ap-
praisement
dispensed
with.

checks, bonds, or other securities of fixed value, an appraisement may be dispensed with in the discretion of the court.

Passed the Senate January 29, 1919.

Passed the House February 6, 1919.

Approved by the Governor February 14, 1919.

CHAPTER 24.

[H. B. 81.]

INHERITANCE TAX APPRAISEMENTS.

AN ACT relating to the taxation of inheritances and amending section 9193 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. That section 9193 of Rem. & Bal. Code be and the same is hereby amended to read as follows:

Section 9193. The superior court, having jurisdiction, shall appoint three suitable, disinterested persons to appraise the estate and effects of deceased persons for inheritance tax purposes, and unless otherwise provided by order of the court, the appraisers appointed under the probate law to appraise the estate and effects of deceased persons, shall be and constitute the appraisers under the provisions of this act. The state tax commissioner or any person interested in the estate appraised, may file exceptions to the appraisement, which shall be heard and determined by the court having jurisdiction in probate of the estate involved. If, upon the hearing, the court finds the amount at which the property is appraised is its market value and the appraisement was fairly and in good faith made, it shall approve

Appraisers,
selection.

Objections
to appraise-
ment.