

CHAPTER 84.

[H. B. 18.]

TAXATION.

AN ACT relating to the equalization of assessments and amending Section 11219 of Remington's Compiled Statutes.

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

SECTION 1. That Section 11219 of Remington's Compiled Statutes be amended to read as follows:

Amends Rem. Comp. Stat. § 11219; Pierce's Code § 7014.

Section 11219. The county commissioners, or a majority of them, shall form a board for the equalization of the assessment of the property of the county: *Provided*, That in counties under township organization, the chairmen of the township supervisors of the several townships, at a meeting called by the county auditor for the purpose, shall select a committee of three, one from each county commissioner's district, to sit with the county board of equalization in an advisory capacity. They shall meet in open session for this purpose annually on the first Monday in August at the office of the county assessor, who shall act as clerk of said board, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, and subject to the following rules:

County board of equalization.

Annual meeting.

First. They shall raise the valuation of each tract or lot of real property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair

Powers and duties.

value thereof, after at least five days' notice shall have been given in writing to the owner or agent.

Second. They shall reduce the valuation of each tract or lot which in their opinion is returned above its true and fair value to such price or sum as they believe to be the true and fair value thereof.

Third. They shall raise the valuation of each class of personal property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, and they shall raise the aggregate value of the personal property of each individual whenever they believe that such aggregate value is less than the true valuation of the taxable personal property possessed by such individual to such sum or amount as they believe to be the true value thereof, after at least five days' notice shall have been given in writing to the owner or agent thereof.

Fourth. They shall, upon complaint in writing of any party aggrieved, being a nonresident of the county in which his property is assessed, reduce the valuation of each class of personal property enumerated in Section 11137 aforesaid, which in their opinion is returned above its true and fair value, to such price or sum as they believe to be the true and fair value thereof; and, upon like complaint, they shall reduce the aggregate valuation of the personal property of such individuals who, in their opinion, have been assessed at too large a sum, to such sum or amount as they believe was the true and fair value of his personal property.

The county assessor shall keep an accurate journal or record of the proceedings and orders of said board in a book kept for that purpose, showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county commissioners,

See Rem.
Comp. Stat.
§ 11137;
Pierce's Code
§ 6908.

County
assessor.

and shall make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. Having corrected the real and personal assessment rolls in accordance with the changes made by the said county board of equalization, he shall make duplicate abstracts of such corrected values, one copy of which shall be retained in his office, and one copy forwarded to the state auditor on or before the first Monday in September next following the meeting of the county board of equalization.

The county board of equalization may continue in session and adjourn from time to time during three weeks, and shall remain in session not less than three days, commencing on the first Monday in August: *Provided*, That no taxes, except special taxes, shall be extended upon the tax rolls until the property valuations are equalized by the state board of equalization for the purpose of raising the state revenue. Adjournment.

The county assessor shall make a record of all errors in descriptions, double assessments, or manifest errors in assessment appearing on the assessment list at the time of the extension of the rolls, and after duly verifying the same, file said record with the county board of equalization on the third Monday in November next succeeding the annual meeting of the county board of equalization. The county board of equalization shall reconvene on such day for the sole purpose of considering such errors in description, double assessments, or manifest errors appearing on the assessment list at the time of the extension of the rolls, and shall proceed to correct the same, but said board shall have no authority to change the assessed valuation of the property of any person or to reduce the aggregate amount of the assessed valuation of the taxable property of the county, except only in so far as the same may be af- Errors and omissions.

fect by the corrections ordered based on the record submitted by the county assessor.

Passed the House January 31, 1923.

Passed the Senate February 28, 1923.

Approved by the Governor March 13, 1923.

CHAPTER 85.

[H. B. 120.]

PUBLIC LANDS.

AN ACT relating to, and authorizing the grazing of livestock upon, certain public lands of the state.

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

SECTION 1. The commissioner of public lands shall have the power, and it shall be his duty, to adopt and promulgate, from time to time, reasonable rules and regulations for the grazing of livestock on such tracts and areas of the indemnity or lieu public lands of the state contiguous to national forests and suitable for grazing purposes, as have been, or shall be, obtained from the United States under the provisions of Section 7824 of Remington's Compiled Statutes.

Livestock
grazing.

See Rem.
Comp. Stat.
§ 7824;
Pierce's Code
§ 6483.

Permits.

SEC. 2. The commissioner of public lands shall have the power to issue permits for the grazing of livestock on the lands described in the preceding section in such manner and upon such terms, as near as may be, as permits are, or shall be, issued by the United States for the grazing of livestock on national forest reserve lands and for such fees as he shall deem adequate and advisable, and shall have the power to enter into such arrangements as may be deemed advisable and to cooperate with the officers of the United States having charge of the grazing of livestock on forest reserve lands for the protection