

failure to agree on such renegotiation, be arbitrated as provided in this act.

SEC. 4. This act is necessary for the immediate Emergency.  
preservation of the public peace, health and safety and support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate March 1, 1955.

Passed the House March 8, 1955.

Approved by the Governor March 17, 1955.

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## CHAPTER 253.

[ Sub. S. B. 158. ]

### SCHOOL DISTRICTS—VALUATION OF TAXABLE PROPERTY.

AN ACT relating to the valuation of property for purposes of school district tax levies; and requiring school district tax levies to be imposed upon property valuations as determined by county assessors and equalized by the state board of equalization; and declaring an emergency.

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

SECTION 1. The public school system of this state is in critical need of equalized opportunity for local school districts to provide adequately for proper education of the greatly increasing number of children now enrolled and soon to enroll in the public schools of the state. Studies by the legislative council have revealed this situation to be largely the result of nonuniform valuations placed upon taxable property contrary to constitutional requirements. This present condition makes it imperative that the state enforce constitutional standards of valuation to effect uniform levels of support of the state's public schools.

Nonuniform  
valuations  
placed upon  
taxable  
property.

Recognizing its constitutional and paramount duty to make ample provision for the education of children within the state, the state hereby declares

Valuation re-  
quirement.

its purpose to fulfill that duty enjoined upon it by the Constitution by requiring that the valuation of taxable property within school districts, for purposes of school district taxes, be made to conform to standards required by the Constitution.

Education de-  
clared state  
function.

SEC. 2. The education, through the establishment and maintenance of public schools, of all children residing within the state is hereby declared to be a state function, and each school district in the exercise of every activity required by or done pursuant to law in the establishment and maintenance of public schools is hereby declared to be carrying out a state function for state purposes.

Basis of  
tax levies.

SEC. 3. All tax levies made by or for any school district shall be based on the assessed valuation of the taxable property within each respective school district, which assessed valuation shall be the value (1) placed upon said property by the county assessor as equalized by the county board of equalization, and by the tax commission in respect to property assessed by it pursuant to chapters 84.12 and 84.16 RCW, (2) and equalized at fifty percent of true and fair value in money by the state board of equalization.

Abstract of  
equalized ag-  
gregate value.

SEC. 4. Each county assessor shall transmit to the state board of equalization before the first day of August next succeeding the adjournment of the county board of equalization, an abstract of the equalized aggregate value of all taxable property within each school district, or part of a school district, situated within his county.

Certification  
of aggregate  
value.

SEC. 5. Within three days following final adjournment of the state board of equalization, the secretary thereto shall certify to each county assessor the aggregate value, as equalized by said board, of all taxable property within each school district, or part of a school district, situated within each respective assessor's county.

SEC. 6. No county shall be required to transfer to school district funds, on account of school district levies on property assessed pursuant to the provisions of this act, amounts in excess of taxes actually collected by the county treasurer.

SEC. 7. None of the provisions of this act shall be construed to derogate from the exemptions provided for in RCW 84.36.080 and 84.36.090.

SEC. 8. This act is necessary for the support of the state government and its existing public institutions and shall take effect immediately. Effect im-  
mediately.

Passed the Senate March 9, 1955.

Passed the House March 7, 1955.

Approved by the Governor March 17, 1955.

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## CHAPTER 254.

[ S. B. 268. ]

### PROPERTY OF DECEDENTS—ESCHEAT.

AN ACT relating to property of decedents and the escheat thereof; limiting section 1, chapter 133, Laws of 1907 as last amended by section 3, chapter 197, Laws of 1919 and RCW 11.08.020; limiting sections 2 through 8, chapter 133, Laws of 1907 and RCW 11.08.030 through 11.08.090; and making an appropriation.

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

SECTION 1. Section 1, chapter 133, Laws of 1907 as last amended by section 3, chapter 197, Laws of 1919 and RCW 11.08.020, and sections 2 through 8, chapter 133, Laws of 1907 and RCW 11.08.030 through 11.08.090 shall not apply to estates of persons dying after the effective date of this act. Limitation of  
sections.

SEC. 2. From and after the effective date of this act, whenever any person dies, whether a resident of this state or not, leaving property subject to the