

Payment  
to Treasurer.

such decree to be transmitted to the State Treasurer, accompanied by the amount of money fixed in said decree to be paid. The State Treasurer shall issue his receipt therefore in triplicate, one to be transmitted to the plaintiff, one to the clerk of the superior court, and one to the Commissioner of Public Lands. When the Commissioner of Public Lands shall certify to the clerk of the superior court that the State Treasurer's receipt has been received by him and that a certified copy of the decree, accompanied by a plat showing in detail the lands appropriated, such decree shall become effective, and plaintiff authorized to enter upon said lands.

Plat.

Passed the Senate February 28th, 1907.

Passed the House March 13th, 1907.

Approved by the Governor March 16th, 1907.

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CHAPTER 220.

[S. B. 232.]

AMENDING ACT CREATING A STATE BOARD OF TAX COMMISSIONERS.

AN ACT to amend sections two (2) and six (6) of an act entitled "An act creating a State Board of Tax Commissioners, defining its powers and duties," approved March 9th, 1905, adding a section and declaring an emergency.

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

SECTION 1. That section two (2) of an act entitled "An Act creating a State Board of Tax Commissioners, defining its powers and duties," approved March 9th, 1905, is hereby amended to read as follows: Section 2. The Commissioners shall have the power, and it shall be their duty:

Powers  
of Commis-  
sioners.

Supervision  
of taxation.

First.—To have and exercise general supervision of the system of taxation throughout the State.

Supervision  
of assessors,  
etc.

Second.—To exercise general supervision over assessors and county boards of equalization and the determination and assessment of the taxable property in the several coun-

ties, cities and towns of the State, to the end that all taxable property in this State shall be placed upon the assessment rolls and equalized between persons, corporations and companies in the several counties of this State, and between the different municipalities and counties therein, so that equality of taxation shall be secured according to the provisions of law.

Third.—To take charge of and superintend the enforcement of the direct and collateral inheritance law, and the collection of taxes provided for therein.

Inheritance taxes.

Fourth.—To confer with, advise and direct assessors, boards of equalization and county boards of commissioners as to their duties under the law and statutes of the State, and to direct what proceedings, actions or prosecutions shall be instituted to support the law relating to the penalties, liabilities and punishment of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property, and cause complaint to be made against assessors in the proper county for their removal from office for official misconduct or neglect of duty. In the execution of these powers and duties the said board or any member thereof may call upon county attorneys or the Attorney General, who shall assist in the commencement and prosecution for penalties and forfeiture, liabilities and punishments for violations of the laws of the State in respect to the assessment and taxation of property.

Advising officers.

Action.

Fifth.—To prescribe all forms of books and blanks to be used in the assessment and collection of taxes, and to change such forms when prescribed by law, and to recommend to the Legislature such changes as may be deemed most economical to the State and counties, and such recommendation shall be accompanied by carefully prepared bill or bills for this end.

Forms of books and blanks.

Sixth.—The Board shall have power to require county, city and town officers to report information as to assessments of property, equalization of taxes, the expenditure of the public fund for all purposes, and other information which said Commission may request.

May require officers to report.

May obtain information.

Seventh.—To require individuals, partnerships, companies, associations and corporations to furnish information as to their capital, funded debts, value of property, earnings, taxes and all other facts called for on these subjects, so that the Commission may ascertain the relative burdens borne by all kinds and classes of property within the State.

Witnesses.

Eighth.—To summon witnesses to appear and testify on the subject of property earnings, taxes, or upon any matter deemed material to the investigation of the system of taxation, and the expenditure of public funds for State, county, district and municipal purposes. Such summons to be served in like manner as a subpoena issued out of the superior court and to be served by the sheriff of the proper county, and such service certified by him to said Board without compensation therefor. Persons appearing before said Board in obedience to a summons shall in the discretion of the Board receive the same compensation as witnesses in the superior court, to be audited by the State Auditor on the certificate of said Board.

To examine methods of counties.

Ninth.—To visit the counties in the State, unless prevented by the necessary official duties, for the investigation of the methods adopted by the county assessors and county boards of commissioners in the assessment and equalization of taxation of real and personal property; to carefully examine into all cases where evasion of property taxation is alleged, and ascertain where existing laws are defective, or improperly or negligently administered.

May administer oaths.

Tenth.—Any member of the Board may administer oaths to witnesses. In case any witness shall fail to obey the summons to appear, or refuse to testify, such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars, nor more than one thousand dollars. Any person who shall testify falsely shall be guilty of and punished for perjury.

Perjury.

Investigation of complaints.

Eleventh.—The Board shall thoroughly investigate all complaints which may be made to it of illegal, unjust or excessive taxation, and shall endeavor to ascertain to what extent and in what manner, if at all, the present system is unequal or oppressive.

Twelfth.—It shall be the duty of the county assessor, Assessor shall furnish list. on the completion of his assessment rolls each year, to furnish the Tax Commission a list of corporations, companies, associations, banks and individuals doing business of a public character whose assessed valuation is three thousand dollars or more, together with the class of property and the valuation placed on same for assessment purposes.

SEC. 2. That section six (6) of said act be amended to read as follows: Section 6. The Commissioners shall meet Organization of Board. at the State capitol, organize and elect one of their number president. They shall be known collectively as the "State Board of Tax Commissioners," and shall adopt and use an official seal. A majority of said Board shall constitute Quorum. a quorum to transact business. Said Board may appoint and remove at pleasure a secretary, who shall draw a Secretary. salary not to exceed eighteen hundred dollars per annum, and may appoint such other clerks as may be necessary, not exceeding three in number, the aggregate salary of said clerks, not to exceed twenty-seven hundred dollars per annum. The secretary shall keep full and correct Minutes. minutes of all of the transactions and proceedings of said Board, and perform such duties as may be required by the Board. The Commissioners shall be entitled to receive their Traveling expenses. necessary traveling expenses while traveling on the business of the Board. The said Board may hold sessions at any place in this State, when deemed necessary to facilitate the discharge of its duties. The Board shall be furnished Office. with an office and supplies at the State capitol, in the same manner as other State officers. Each of said Commissioners shall receive an annual salary of three thousand dollars, payable in the same manner as the salaries of other State officers are paid. Salary of Commissioners.

SEC. 3. That the following be added to said act to be known as section 7: Section 7. The State Board of Tax Board shall compile tax laws. Commissioners shall compile the laws of this State relating to assessment and collection of taxes, with such annotations, instructions and references to the decisions of the courts concerning the same as they may deem proper. And they shall cause the same to be printed and distributed to the several county assessors, deputy county assessors,

county attorneys, county commissioners, in the State, and to such other officers and persons as may request the same, such printing to be borne by the public printing fund.

Emergency. SEC. 4. An emergency exists and this act shall take effect April 1, 1907.

Passed the Senate March 7th, 1907.

Passed the House March 9th, 1907.

Approved by the Governor March 16th, 1907.

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## CHAPTER 221.

[S. B. 240]

### VALIDATION OF MUNICIPAL INDEBTEDNESS.

AN ACT to enable counties, cities and towns to validate certain warrants and other obligations and evidences of indebtedness on the part of such counties, cities and towns, issued by the corporate authorities thereof in excess of their legal authority and declaring an emergency.

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

May ratify. SECTION 1. Any county, city or town in this State may ratify in the manner prescribed by this act, the attempted incurring of any indebtedness of such county, city or town, by the issuing of warrants, making of contracts, or creations of other evidences of indebtedness on the part of such county, city or town, by the corporate authorities thereof at any time prior to the passage of this act, when the only ground of the invalidity of such indebtedness so to be ratified is that, at the time of such attempted incurring thereof, the same, together with all other then existing indebtedness of such county, city or town, exceeding one and one-half per centum of the taxable property in such county, city or town, ascertained by the last assessment for State and county purposes previous to the attempted incurring of such indebtedness, except that in incorporated cities the assessment shall be taken from the last assessment for city purposes, and that such indebtedness was so attempted to be incurred without the

Ground of invalidity.