

CHAPTER 122.

[H. B. 154.]

EQUALIZATION AND CORRECTION OF ERRORS IN ASSESSMENTS BY COUNTY BOARD OF EQUALIZATION.

AN ACT relating to revenue and taxation, providing for the equalization of assessments by a county board of equalization, prescribing a method for correcting errors made in assessing property and extending the same upon the rolls, prescribing the duties of the county treasurer and the county board of equalization in cases of fraud or omissions in the return of personal property, prohibiting boards of county commissioners from releasing or commuting taxes and amending sections 9200 and 9238 and repealing section 9201 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 9200 of Remington & Ballinger's Annotated Codes and Statutes of Washington be amended to read as follows:

Amends
Rem.-Bal.
 §§ 9200, 9238.

Section 9200. The county commissioners, the county assessor and the county treasurer or a majority of them, shall form a board for the equalization of the assessment of the property of the county. 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.

Assessor
as clerk.

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 value thereof, after at least

Raising
valuations of
real estate.

five days' notice shall have been given in writing to the owner or agent.

Reductions.

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.

Raising valuations of personalty.

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.

Reductions on personal property.

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 9128 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.

Journal of proceedings.

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, 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.

Duplicate abstracts of corrected values.

Filing with state auditor.

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.

August session.

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 3rd 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 affected by the corrections ordered based on the record submitted by the county assessor.

Record of errors in assessments.

November session of board for correction of rolls.

SEC. 2. That section 9238 of Remington & Ballinger's Annotated Codes and Statutes of Washington be amended to read as follows:

Section 9238. If the county treasurer has reason to believe or is informed that any person has given to the county assessor a false statement of his personal prop-

Fraud or omissions in returns.

Duty of
county
treasurer.

erty, or that the county assessor has not returned the full amount of personal property required to be listed in his county, or has omitted or made erroneous return of any property which is by law subject to taxation, or if it shall come to his knowledge that there is personal property which has not been listed for taxation for the current year, he shall prepare a record setting out the facts with reference to the same and file such record with the county board of equalization at its meeting on the third Monday in April, and for this purpose it is authorized and empowered to issue compulsory process and to require the attendance of any person having knowledge of the articles or value of the property erroneously or fraudulently returned, and to examine such person on oath in relation to the statement [or] return of assessment, and the board of equalization shall in all such cases notify every such person affected before making a finding, so that such person may have an opportunity of showing that his statement or the return of the assessor is correct.

Investigation
by board at
April session.

Compulsory
process.

Treasurer
to note
errors in
rolls.

The county treasurer shall also make a record, setting forth the facts relating to such manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of property which do not involve a re-valuation of property such as the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family as shall come to his attention after the rolls shall have been turned to him for collection.

April session
of board
to correct
errors.

The county board of equalization shall re-convene on the third Monday in April for the sole purpose of considering such matters as shall appear in the record filed with it by the county treasurer, and shall only correct such matters as set forth in such record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors hereinbefore mentioned. The board shall make findings of the facts upon which it bases its decision on all

matters submitted to it, and when so made the assessment and levy shall have the same force as made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

SEC. 3. That boards of county commissioners shall at no time have any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person.

Changing values or commuting tax prohibited.

SEC. 4. That section 9201 of Remington & Ballinger's Annotated Codes and Statutes of Washington be and the same is hereby repealed.

Repeals Rem.-Bal. § 9201.

Passed the House March 6, 1915.

Passed the Senate March 9, 1915.

Approved by the Governor March 17, 1915.

CHAPTER 123.

[H. B. 156.]

RESERVING PARTS OF ROADS AND HIGHWAYS FOR BICYCLES AND PEDESTRIANS.

AN ACT amending sections 5615, 5616 and 5617 of Remington & Ballinger's Annotated Codes and Statutes of Washington, relating to the authority of boards of county commissioners, to set apart and reserve parts of public roads and highways for the use of bicycles and pedestrians, and the improvement, use and control thereof, and repealing section 5618 of Remington & Ballinger's Annotated Codes and States of Washington.

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

SECTION 1. That section 5615 of Remington & Ballinger's Annotated Codes and Statutes of Washington to be amended to read as follows:

Amends Rem.-Bal. §§ 5615-5617.

Section 5615. The board of county commissioners of any county may set aside and reserve part of any public road or highway in their respective counties for the exclusive use of bicycles and pedestrians, or pedestrians only. The part so reserved shall not be less than four feet in width, and the improvement thereof shall be done under the direction of said board.

Reserving part of highways for bicycles and pedestrians.