

## CHAPTER 54.

[H. B. 102.]

## CREATING OFFICE OF STATE TAX COMMISSIONER.

AN ACT creating the office of state tax commissioner, defining his powers and duties and repealing sections 9084 and 9089 of Remington & Ballinger's Code.

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

Appoint-  
ment and  
tenure.

SECTION 1. There is hereby created the office of state tax commissioner. Said state tax commissioner shall be appointed by the governor with the advice and consent of the senate. Said commissioner shall hold office for a term of four years but may be removed by the governor for any cause he may deem sufficient which power of removal shall be absolute and there shall be no right of review of the same in any court whatsoever. Before entering upon the duties of his office, said commissioner shall give surety bond in the sum of ten thousand dollars (\$10,000.00) conditioned for the faithful performance of his duties, cost of said bond to be paid by the state, and shall take and subscribe the oath required of state officers. The commissioner shall receive an annual salary of three thousand lars (\$3,000.00) payable in the same manner as the salaries of other state officers and shall be allowed such expenses as shall be actually and necessarily incurred in the performance of his duties. Said commissioner may appoint and remove at pleasure an assistant commissioner who shall draw a salary not to exceed eighteen hundred dollars (\$1,800.00) per annum and may appoint such clerks and other employees as may be necessary for the administration of the affairs of the department.

Official bond.

Salary.

Assistant  
commis-  
sioner.

Powers and  
duties of  
commis-  
sioner.

SEC. 2. The commissioner shall have power and it shall be his duty to exercise all the powers and perform all the duties now vested in and required to be performed by the state board of tax commissioners.

Repealing  
clause.

SEC. 3. Sections 9084 and 9089 of Remington & Ballinger's Code and all acts and parts of acts in conflict with

the provisions hereof are hereby repealed. The state board of tax commissioners is hereby abolished.

SEC. 4. Upon the taking effect of this act, the state tax commissioner shall be authorized and empowered to expend any appropriation made for the state board of tax commissioners for the purposes for which the same was appropriated.

Transfer of appropriation to board of tax commissioners.

Passed the House January 31, 1917.

Passed the Senate February 28, 1917.

Approved by the Governor March 8, 1917.

## CHAPTER 55.

[H. B. 103.]

### STATE BOARD OF EQUALIZATION.

AN ACT relating to the state board of equalization, its composition, powers and duties, the duties of county assessor, and amending section 9204 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 9204 of Rem. & Bal. Code be amended to read as follows:

Section 9204. The state auditor, the commissioner of public lands and the state tax commissioner shall constitute the state board of equalization. The state auditor shall be president of the board, and the state tax commissioner shall be secretary thereof. The board shall remain in session not to exceed twenty (20) days; may adjourn from day to day, and employ such clerical assistance as may be deemed necessary to facilitate its labors: *Provided*, That the expense of such board shall not exceed the sum of seven hundred fifty dollars (\$750.00) in any one year. The said board shall meet annually, on the first Tuesday in September, at the office of the state tax commissioner, and shall examine and compare the returns of the assessment of the property in the several counties of the state, and proceed to equalize the same, so that each county in

State board of equalization, how constituted.

Duties of state board.