

## CHAPTER 290.

[H. B. 223.]

RE-ASSESSMENT AND RE-TAXATION WHERE TAX  
ADJUDGED VOID.

AN ACT providing for the re-assessment and re-taxation of property where any tax or portion of tax thereon, has been adjudged void, repealing Section 108, Chapter 130, Laws Extraordinary Session of 1925, relating to assessment, levy and collection of taxes, and declaring that this act shall take effect immediately.

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

SECTION 1. If any tax or portion of any tax heretofore or hereafter levied on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceeding connected with either the assessment, listing, equalization, levying or collection thereof, or failure of any taxing, assessing or equalizing officer or board to give notice of any hearing or proceeding connected therewith, or, if any such tax or any portion of any such tax heretofore or hereafter levied has heretofore or is hereafter recovered back after payment by reason of any such erroneous proceedings, the amount of such tax or portion of such tax which should have been paid upon such property except for such erroneous proceeding, shall be added to the tax levied on such property for the year next succeeding the entry of final judgment adjudging such tax or portion of tax to have been void. If any tax or portion of a tax levied against any property for any year has been, or is hereafter adjudged void because of any such erroneous proceeding as hereinbefore set forth, the county and state officers authorized to levy and assess taxes on said property shall proceed, in the year next succeeding, to relist and re-assess said property and to re-equalize such as-

Failure to collect tax.

Tax recovered back because of erroneous proceedings.

To be added to tax levy of following year.

Tax void because of error.

Relisting of property.

assessment, and to re-levy and collect the taxes thereon as of the year that said void tax or portion of tax was levied, in the same manner, and with the same effect as though no part of said void tax had ever been levied or assessed upon said property: *Provided*, That such tax as re-assessed and re-levied shall be figured and determined at the same tax-rate as such erroneous tax was or should have been figured and determined, and in paying the tax so re-assessed and re-levied the tax payer shall be credited with the amount of any taxes paid upon property re-taxed for the year or years for which the re-assessment is made.

Re-levy and collection following year.

Re-assessment and re-levy computed at same tax rate as erroneous tax.

Credit for taxes paid.

SEC. 2. That section 108, chapter 130, Laws Extraordinary Session of 1925, is hereby repealed.

§108. ch. 130,  
L. Ex. Sess.  
1925.

SEC. 3. This act is necessary for the immediate support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House February 7, 1927.

Passed the Senate March 9, 1927.

Approved by the Governor March 19, 1927.

## CHAPTER 291.

[S. H. B. 225.]

### GAME CODE: LICENSE TO KILL ELK.

AN ACT relating to game animals, providing for the issuance of special licenses for the killing of elk in certain localities and the disposition of license fees.

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

SECTION 1. It shall be lawful for any citizen of the State of Washington having first procured a special annual license therefor, issued by the game commission, of any county lying east of the summit of the Cascade mountains and north and west of the

Special annual license to kill elk.