

## CHAPTER 117.

[H. B. 369.]

## RELATING TO EXEMPTIONS FOR TAXATION.

AN ACT relating to revenue and taxation and amending section 9098 of Remington and Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. That section 9098 of Remington & Ballinger's Annotated Codes and Statutes of Washington be and the same is hereby amended to read as follows:

[Amends  
Rem.-Bal.,  
§ 9098 ;  
Pierce's  
Code, 1912,  
501 § 37.]

Section 9098. *Exemptions.*

All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say:

First. All lands used exclusively for public burying grounds or cemeteries, all churches built and supported by donations whose seats are free to all, and the grounds whereon such churches are built, not exceeding one hundred and twenty feet by two hundred feet in quantity, together with a parsonage. The parsonage need not be on land contiguous to the church property if the total area exempted does not exceed the area above described: *Provided*, That such grounds are used wholly for church purposes and not otherwise. Also, all property of Young Men's Christian Associations and Young Women's Christian Associations, or any exhibit deposited in the State Historical Society building, which shall be wholly used, or to the extent solely used, for the religious purposes of such association.

Parsonages  
need not be  
on church  
property.

Y. W. C. A.'s  
and His-  
torical  
Society  
exhibits.

Second. All property, whether real or personal, belonging exclusively to any school district, county, municipal corporation, the state or to the United States.

Public  
property.

Third. All fire engines and other implements used for the extinguishment of fires, with the building used exclusively for the safekeeping thereof, and for the meetings of fire companies, providing that such belongs to any town or fire company organized therein.

Fire ap-  
paratus.

Fourth. All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions are supported in whole or in part by the public donations or private charity, and all of the income and profits of such institutions are devoted, after paying the expenses thereof, to the purposes of such institutions, and the grounds, whenever such libraries, orphanages, institutions, homes and hospitals are built and when used exclusively and not otherwise for the purposes in this subdivision enumerated. In order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes, within the true intent of this chapter, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated, shall have access to the books of such institutions, and the institution claiming exemption shall provide by its articles of incorporation that the mayor of the city and the chairman of the board of county commissioners wherein such institution is located shall be *ex-officio* trustees thereof, and shall be notified of each and every meeting thereof, and shall have the same powers as a trustee of such institution. And the superintendent or manager of the library, orphanage, institution, home or hospital claiming exemption from taxation under this chapter shall make oath before the assessor that the income and the receipts thereof, including donations to it, have been applied to the actual expenses of maintaining it, and to no other purpose. He shall also, under oath make annual report to the state board of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived and the object to which disbursements have been applied, and shall furnish in the said report full and complete vital statistics for the use and information of the state board of health, who may publish the same in its annual report.

Books must  
be exhibited.

Fruit trees.

Fifth. All fruit trees, except nursery stock and forest trees artificially grown.

Sixth. All ships, vessels and boats in actual construction and all materials especially designed and set apart for the construction of any such ship, vessel or boat in process of building within this state, shall be exempt from taxation.

Boats.

Seventh. The personal property of each head of a family or widow liable to assessment and taxation of which such individual is the actual and *bona fide* owner to an amount of three hundred dollars: *Provided*, That each person shall list all of his personal property for taxation and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of the assessment and assess the remainder.

Family exemption.

Passed the House March 3, 1913.

Passed the Senate March 11, 1913.

Approved by the Governor March 19, 1913.

## CHAPTER 118.

[H. B. 178.]

### RELATING TO THE KEEPING OF PUBLIC FUNDS.

AN ACT regulating the keeping and deposit of municipal funds and amending section 5079 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 5079 of Remington & Ballinger's Annotated Codes and Statutes of Washington, be amended to read as follows: Section 5079. Before any such designation shall become effectual and entitle the treasurer to make deposits in such bank or banks, the bank or banks so designated shall, within ten (10) days after the same is filed with the comptroller, file with the comptroller of such city a contract with said city wherein said bank shall agree to pay not less than one and one-half per centum on the cash daily balances of all municipal funds kept by such treasurer in said bank, while acting

[Amends  
Rem.-Bal.,  
§ 5079;  
Pierce's  
Code, 1912,  
77 § 677.]