

ton Railroad & Navigation Company; thence westerly along said southerly right of way line parallel to and 25 feet southerly from said center line of main track, a distance of 426.2 feet to the west line of said Lot 2; thence south along said west line a distance of 31.2 feet to a point distant 30 feet southerly from, measured at right angles to, said southerly right of way line; thence easterly parallel to and 30 feet southerly from said southerly right of way line a distance of 426.2 feet to a point on the said east line of Section 26; thence north along said east line a distance of 31.2 feet to the point of beginning.

Passed the House February 6, 1925.

Passed the Senate February 9, 1925.

Approved by the Governor February 20, 1925.

CHAPTER 31.

[H. B. 66.]

COUNTY BOARD OF EQUALIZATION.

AN ACT amending Section 11219 of Remington's Compiled Statutes and relating to county boards of equalization, their composition, powers and duties.

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

SECTION 1. That Section 11219 of Remington's Compiled Statutes be amended to read as follows:

Section 11219. The county commissioners, or a majority of them, shall form a board for the equalization of the assessment of the property of the county: *Provided*, that in counties under township organization, the chairman of the township supervisors of the several townships, at a meeting called by the county auditor for the purpose, shall select a committee of three, one from each county commissioner's district, to sit with the county board of

Amends
Rem. Comp.
Stat. § 11219;
Pierce's Code
§ 7014.

County
board of
equal-
ization.

Township
members.

equalization as members of said county board of equalization as to all property outside the corporate limits of any city or town. The members of said board shall receive five dollars (\$5.00) per day for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county. The board of equalization shall meet in open session for this purpose annually on the first Monday in July 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:

Salary.

Time of meeting.

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

Raising valuations of real estate.

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.

Reductions on real estate.

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

Raising valuations of personalty.

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.

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 11137 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.

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.

The county board of equalization may continue in session and adjourn from time to time during two weeks, and shall remain in session not less than three days, commencing on the first Monday in July:

Reductions
on personal
property.

Journal of
proceedings.

Duplicate
abstracts of
corrected
values.

July
session.

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.

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 third 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 insofar 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.

Passed the House February 10, 1925.

Passed the Senate February 11, 1925.

Approved by the Governor February 20, 1925.