

finances, forfeitures, penalties and punishments provided in this act.

Not applic-  
ble to certain  
lines.

SEC. 4. This act shall not apply to railroads whose lines or route of travel does not exceed one hundred miles in length.

Passed the Senate February 14, 1905.

Passed the House March 6, 1905.

Approved by the Governor March 9, 1905.

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CHAPTER 114.

(H. B. No. 325)

AMENDING ACT OF 1901 RELATIVE TO INHERITANCES.

AN ACT to amend sections thirteen and fifteen of an act entitled, "An act relating to the taxation of inheritances and providing for disposition of same," approved March 6, 1901.

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

Court to  
appoint  
appraisers.

SECTION 1. Section thirteen of said act is hereby amended so as to read as follows: Section 13. The Superior Court, having jurisdiction, shall appoint three suitable, disinterested persons to appraise the estate and effects of deceased persons for inheritance tax purposes, and, unless otherwise provided by order of the court, the appraisers appointed under the probate law to appraise the estate and effects of deceased persons, shall be and constitute the appraisers under the provisions of this act. It shall be the duty of all such appraisers to forthwith give notice to the State Treasurer and other persons known to be interested in the property to be appraised, of the time and place at which they will appraise such property, which time shall not be less than twenty days from the date of such notice. The notice shall be served in the same manner as is prescribed for the commencement of civil actions unless a different one is ordered by the court or judge, and the notice, with the proof of service thereof, shall be returned to the court with the appraisalment. The State Treasurer, or any person interested in the estate appraised, may file exceptions to the appraisalment,

Duty of  
appraisers.

Service of  
notice.

Exceptions.

which shall be heard and determined by the court having jurisdiction in probate of the estate involved. If, upon the hearing, the court finds the amount at which the property is appraised is its market value and the appraisement was fairly and in good faith made, it shall approve such appraisement; but if it finds that the appraisement was made at a greater or less sum than the market value of the property, or that the same was not fairly or in good faith made, it shall set aside the appraisement and determine such value. The State Treasurer, or any one interested in the property appraised, may appeal to the Supreme Court from the order <sup>Appeal.</sup> of the Superior Court in the premises.

SEC. 2. Section fifteen of said act is hereby amended so as to read as follows: Section 15. In all of the estates subject to the payment of the inheritance tax it shall be the duty of the executor, administrator or trustee to furnish the clerk of the court a list of the heirs of the estate and to state therein the relationship which each heir, devisee, or legatee bears to the decedent. The clerk of the court shall immediately forward a true copy of such list to the State Treasurer, and no final settlement of the account of any executor, administrator or trustee shall be accepted or allowed unless a strict compliance with the provisions of this section has been had by such person. Upon the filing of any petition <sup>Petition.</sup> for letters of administration or for the probate of any will, it shall be the duty of the clerk of the court in which such proceeding is pending, within three days after such filing, to notify the State Treasurer in writing of the date of such filing, together with the name, and, if known, the place of residence of the deceased, the name, and, if known, the place of residence of petitioner, and, if known, the name and place of residence of the attorney for petitioner.

Passed the House March 6, 1905.

Passed the Senate March 8, 1905.

Approved March 9, 1905.