

CHAPTER 178.

[H. B. No. 194.]

AMENDING ACT RELATIVE TO REVENUE AND TAXATION.

AN ACT relating to revenue and taxation and amending Section (1) of an act entitled "An act relating to revenue and taxation and amending an act entitled 'An act to provide for the assessment and collection of taxes in the State of Washington,' approved March 15, 1897, by amending Sections 3, 5, 21, 43, 60, 61, 68, 71, 72, 76, 77, 82, 84, 96, 98, 102, 103, 107, 111, 116, 119, and repealing Sections 100, 101, 105, 106, 110, 113, 115, 117, 118, and 121 thereof, and by adding Sections 97½, 119¼, 119½, 119¾, 120¼, 120½, 120¾ to said act, and declaring an emergency, approved the 15th day of March, 1899," which passed the House of Representatives February 28, 1901, and the Senate March 13, 1901, and declaring an emergency.

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

SECTION 1. That section one (1) of said act be and the same is hereby amended so as to read as follows: Section 5. 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 the parsonage thereon: Provided,* That such grounds are used wholly for church purposes and not otherwise. Also, all property of Young Men's Christian Associations, which shall be wholly used, or to the extent solely used, for the religious purpose of such association.

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

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

Free libra-
ries, etc.

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 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 act, 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 act shall make oath before the assessor that all 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 courses [sources] from which the receipts have been derived, and the object to which disbursements have been applied, and shall further 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.

Annual
report.

Fruit trees,
etc.

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

Ships and
vessels.

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.

Seventh. The personal property of each head of a family ^{\$300 to head} of each family. 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.

SEC. 2. An emergency exists and this act shall take ^{Emergency.} effect and be in force from and after its approval by the Governor.

Passed the House March 4, 1903.

Passed the Senate March 11, 1903.

(Note by the Secretary of State).—The above act was filed in the office of the Secretary of State on March 18th, 1903, at 10:30 a. m., without the approval or disapproval of the Governor thereof.

SAM H. NICHOLS,
Secretary of State.

CHAPTER 179.

[H. B. No. 354.]

AMENDING ACT RELATING TO SALES OF PROPERTY UNDER EXECUTION.

AN ACT to amend Section 3 (Pierce's Code, Section 876) of an act entitled "An act relating to the sales of property under execution, decrees, and orders of sale, and the confirmation of sheriff sales, and redemption therefrom," approved March 8, 1899.

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

SECTION 1. That section 3 of an act entitled "An act relating to the sales under execution, decrees, and orders of sale, and the confirmation of sheriff sales, and redemption therefrom," approved March 8, 1899, be amended to read as follows: Section 3. Before the sale of property under execution, order of sale or decree, notice thereof shall ^{Notice to be given.} be given as follows: