

CHAPTER 142.

[H. B. 322.]

BASIS FOR ASSESSMENT OF PROPERTY BY TAXING DISTRICTS.

AN ACT defining taxing districts and assessed value of property for purposes of taxation, providing that all tax levies shall be made upon such assessed value, amending section 9112 of Remington & Ballinger's Code, and declaring that this act shall take effect immediately.

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

SECTION 1. The term "taxing district" as used in this act shall be held and construed to mean and include the state and any county, city, town, township, port district, school district, metropolitan park district, or other municipal corporation authorized or having the power to levy taxes now or hereafter existing; and the term "assessed value of property" as used in this act shall be held and construed to mean the aggregate valuation of the property subject to taxation by any taxing district as placed on the last completed and balanced tax rolls of the county next preceding the date of any tax levy.

SEC. 2. The terms "assessed valuation of taxable property", "valuation of taxable property", "value of taxable property", "taxable value of property", "property assessed" and "value" whenever used in any statute, law, charter or ordinance with relation to the levy of taxes in any taxing district, shall be held and construed to mean "assessed value of property" as hereinabove in section 1 of this act defined.

SEC. 3. Whenever any taxing district or the officers thereof shall, pursuant to any provision of law or of its charter or ordinances, levy any tax,

"Taxing district" defined.

"Assessed value of property" defined.

Construction of statutory terms.

Taxable value for levies.

the assessed value of the property of such taxing district shall be taken and considered as the taxable value upon which such levy shall be made.

SEC. 4. That section 9112 of Remington & Balingier's Code be and the same is hereby amended to read as follows:

Section 9112. All property shall be assessed fifty per cent. of its true and fair value in money. In determining the true and fair value of real or personal property, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price for which the said property would sell at auction, or at a forced sale, or in the aggregate with all the property in the town or district; but he shall value each article or description of property by itself, and at such time or price as he believes the same to be fairly worth in money at the time such assessment is made. The true cash value of property shall be that value at which the property would be taken in payment of a just debt from a solvent debtor. In assessing any tract or lot of real property, the value of the land, exclusive of improvements, shall be determined; also, the value of all improvements and structures thereon and the aggregate value of the property, including all structures and other improvements, excluding the value of crops growing on cultivated lands. In valuing any real property on which there is a coal or other mine, or stone or other quarry, the same shall be valued at such price as such property, including the mine or quarry, would sell at a fair, voluntary sale for cash. Taxable leasehold estates shall be valued at such a price as they would bring at a fair, voluntary sale for cash.

Assessment
upon 50 per
cent. of
true value.

SEC. 5. This act is necessary for the immediate preservation of the public peace, health and safety

16 2, 1919
Emergency

and for the immediate support of the state government and its existing public institutions and shall take effect immediately.

Passed the House March 13, 1919.

Passed the Senate March 13, 1919.

Approved by the Governor March 17, 1919.

CHAPTER 143.

[H. B. 115.]

SCHEDULE OF FEES IN JUSTICE OF PEACE COURTS.

AN ACT relating to fees and compensation of justices of the peace and amending section 1 of chapter 138 of the Laws of 1915.

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

SECTION 1. That section 1 of chapter 138 of the Laws of 1915 be amended to read as follows:

Section 1. The fees and compensation of justices of the peace shall be as follows, to-wit:

Docket fee. When each case is filed the sum of \$2.00 shall be paid by the plaintiff, which said sum shall include the docketing of the cause, the issuing of notice and summons, the trial of the case and the entering of judgment: *Provided*, that no further fee shall be required of either party to the suit for issuing subpoena, for approving any bond, including justification, incident to the case, or for orders and filing of publication of summons, or for any continuance by either party, or for issuing any writ of replevin, attachment and one writ of garnishment, or order, transcript and filings on change of venue. For each additional writ of garnishment a fee of 50 cents shall be charged.

Change of venue.

The sum of \$2.00 shall be paid by the party taking the change of venue to the justice to whom