

## CHAPTER XVIII.—REVENUE AND TAXATION.

### ASSESSMENT AND COLLECTION OF TAXES.

AN ACT to provide for the assessment and collection of taxes in the State of Washington.

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

Property subject to taxation.

SECTION 1. All real and personal property in this state, and all personal property of persons residing therein, the property of corporations now existing, or hereafter created, except such as is hereinafter expressly excepted, is subject to taxation, and such property, or the value thereof, shall be entered in the list of taxable property for that purpose, in the manner prescribed by this act.

Real property includes buildings.

SEC. 2. Real property for the purposes of taxation shall be construed to include the land itself, whether laid out in town lots or otherwise, and all buildings, structures and improvements, trees or other fixtures, of whatsoever kind thereon, and all rights and privileges thereto belonging, or in anywise appertaining, and all mines, minerals, quarries and fossils in and under the same.

Personal property defined.

SEC. 3. Personal property shall, for the purposes of taxation, be construed to include all goods, chattels, moneys, credits and effects, wheresoever they may be; all ships, boats and vessels belonging to the inhabitants of this state, whether at home or abroad, and all capital invested therein; all moneys at interest, either within or without this state, due the person to be taxed more than he pays interest for, and all other debts due such persons more than their indebtedness; all personal estate of moneyed corporations, whether the owner thereof reside in or out of this state, and the

income of any annuity, unless the capital of such annuity be taxed within the state; all shares of stock in any bank organized, or that may be organized, under any law of the United States, or of this state, and all improvements made by persons upon lands held by them under the laws of the United States, the fee of which lands is still vested in the United States.

SEC. 4. The term "money" or "moneys," whenever used in this act, shall be held to mean gold and silver coin, treasury notes, bank notes, and every deposit which any person owning the same or holding in trust, and residing in this state, is entitled to withdraw in money on demand. <sup>"Money" and "credit" defined.</sup> The term "credits," wherever used in this act, shall be held to mean and include every claim and demand for money or other valuable thing, and every annuity or sum of money receivable at stated periods, due or to become due, and all claims and demands due or to become due. The terms "tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands," whenever used in this act, shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as, the property of the same claimant, person or company. <sup>Other terms.</sup> Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males. Wherever the word "oath" is used in this act, it may be held to mean affirmation, and the word "swear" in this act may be held to mean affirm. The words "town" or "district," wherever used in this act, shall be construed to mean township, village, city, ward or school district, as the case may be. The term "true and fair value," wherever used in this act, <sup>Values.</sup> shall be held to mean the usual selling price at the place where the property to which the term is applied shall be at the time of assessment, being the price which could be obtained therefor at private sale, and not at forced or auction sale. The term "person," whenever used in this act, shall be construed to include firm, company or cor-

poration. The words "county auditor," when used in this act, shall be construed to mean register or recorder, whenever it shall be necessary to the proper construction of this act.

Exemptions.

SEC. 5. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say — *First*, all public school-houses, state colleges, state university and state normal schools, with the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy; *second*, all lands used exclusively for public burying grounds or cemeteries; *third*, all property, whether real or personal, belonging exclusively to the state or to the United States; *fourth*, all buildings belonging to counties used for holding courts, for jails, for county offices or county hospitals, with the ground on which such buildings are erected; *fifth*, all lands, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor; *sixth*, all fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe keeping thereof, and for the meeting of fire companies, whether belonging to any town or to any fire company organized therein; *seventh*, all free public libraries; *eighth*, the personal property of each householder and head of a family, liable to assessment and taxation under the provisions of this act, of which such individual is the actual and *bona fide* owner, to an amount not exceeding three hundred dollars in value; *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 his assessment, and assess the remainder.

Property exempt deducted.

Listing property.

SEC. 6. All real property in this state, subject to taxation, shall be listed and assessed every even-numbered year, with reference to its value on the first day of April preceding the assessment, and all real estate becoming taxable any intervening year shall be listed and assessed with reference to its value on the first day of April of that year. Personal property shall be listed and assessed an-

nually, with reference to its value on the first day of April.

SEC. 7. Personal property shall be listed in the manner <sup>Form of list.</sup> following: *First*, every person of full age and sound mind, being a resident of this state, shall list all his moneys, credits, bonds or stock, shares of stock, of joint stock or other companies (when the property of such company is not assessed in this state), moneys loaned or invested annuities, franchises, royalties and other personal property; *second*, he shall also list separately, and in the name of his principal, all moneys deposited subject to his order; *third*, the property of a minor child shall be listed by his guardian or by the person having such property in charge; *fourth*, the property of an idiot or lunatic, by the person having charge of such property; *fifth*, the property of a person for whose benefit it is held in trust, by the trustee of the estate of a deceased person, by the executor or administrator; *sixth*, the property of corporations whose assets are in the hands of receivers, by such receiver; *seventh*, the property of a body politic or corporate, by the president or proper agent or officer thereof; *eighth*, the property of a firm or company, by a partner or agent thereof; *ninth*, the property of manufacturers and others in the hands of an agent, by such agent in the name of his principal, as merchandise.

SEC. 8. Personal property, except such as is required in <sup>Place of assess-</sup> this act to be listed and assessed otherwise, shall be listed <sup>ment.</sup> and assessed in the county, town or district where the owner or agent resides. The capital stock and franchises of corporations and persons, except as may be otherwise provided, shall be listed and taxed in the county, town or district where the principal office or place of business of such corporation or person is located in this state. If there be no principal office or place of business in this state, then at the place in this state where any such corporation or person transacts business. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or district where his business is carried on.

SEC. 9. The personal property of express, transportation

and stage companies shall be listed and assessed in the county, town or district where the same is usually kept.

Vessels taxed where owner or agent resides.\*

All vessels of every class which are by law required to be registered, licensed or enrolled, must be assessed, and the taxes thereon paid only in the county where the owner, or managing owner, or agent thereof resides: *Provided*, That such interest shall be taxed but once. Vessels registered, licensed or enrolled out of, and plying in whole or in part in the waters of this state, the owners, managing owners, or agents of which reside in this state, must be assessed in this state, and in the county in which the owners, managing owners, or agents reside, to the value of the respective share or shares owned by said person or persons. All boats and small craft not required to be registered, must be assessed in the county where the same are kept.

Gas and water companies.

SEC. 10. The personal property of gas and water companies shall be listed and assessed in the town or district where the principal works are located. Gas and water mains and pipes, laid in roads, streets or alleys, shall be held to be personal property.

Street railroads, road or bridge companies.

SEC. 11. The personal property of street railroad, plank road, gravel road, turnpike or bridge companies, shall be listed and assessed in the county, town or district where the principal place of business is located, and the track, road or bridge shall be held to be personal property.

Owner of live stock.

SEC. 12. When the owner of live stock or other personal property connected with a farm does not reside thereon, the same shall be listed and assessed in the town or district where the farm is situated: *Provided*, If the farm is situated in several towns or districts, it shall be listed and assessed in the town or district in which the principal place of business of such farm may be located.

In case of removals.

SEC. 13. The owner of personal property removing from one county, town or district to another between the first day of April and the first day of July, shall be assessed in either in which he is first called upon by the assessor. The owner of personal property moving into this state from another state between the first day of April and the first day of July, shall list the property owned by him on the first day of April of such year in the county, town or

district in which he resides: *Provided*, If such person has been assessed, and can make it appear to the assessor that he is held for tax of the current year on the property in another state, county, town or district, he shall not be again assessed for such year.

SEC. 14. In all questions that may arise under this act as to the proper place to list personal property, or where the same cannot be listed as stated in this act, if between several places in the same county, the place for listing and assessing shall be determined and fixed by the county board; and when between different counties, or places in different counties, by the auditor of state; and when fixed in either case shall be as binding as if fixed by this act.

SEC. 15. Every person required by this act to list property shall make out and deliver to the assessor, when required, a statement, verified by his oath, of all the personal property in his possession or under his control, and which, by the provisions of this act, he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor; but no person shall be required to include in his statement any share or portion of the capital stock or property of any company or corporation which such company is required to list or return as its capital and property for taxation in this state.

Owner must  
make out sworn  
statement.

SEC. 16. In making up the moneys and credits which any person is required to list, or having listed and assessed, he shall be entitled to deduct from the gross amount all debts and all mortgage debts in good faith owing by him to any citizen or citizens of this state, the name and postal address of the person or persons holding the debt shall be given, but no acknowledgment of indebtedness not founded on actual consideration, and no such acknowledgment made for the purpose of being so deducted, shall be considered a debt within the intent of this section, and so much only of any liability of such person as security for another shall be deducted as the person making the list believes he is equitably or legally bound to pay, and so much only as he believes he will be

Deductions for  
indebtedness.

compelled to pay on account of the inability of the principal debtor, and if there are other sureties able to contribute, then so much only as he in whose name the list is made will be bound to contribute; but no person will be entitled to any deduction on account of any obligations of any kind given to any insurance company for the premiums of insurance, nor on account of any unpaid subscription to any institution, society, corporation or company, and no person shall be entitled to any deduction on account of any indebtedness contracted for the purchase of United States bonds, or other non-taxable property, and in making up the amount of debts due him, the party making the list shall include all debts due from persons non-residents, as well as residents of the state.

Duty of assessor.

Form and requirements of statement.

SEC. 17. It shall be the duty of the assessor to determine and fix the true and fair value of all items of personal property included in such statement, and enter the same opposite such items respectively, so that, when completed, such statement shall truly and distinctly set forth — *First*, the number of horses under three years old, and three years old and over, and the value thereof; *second*, the number of cattle under two years old, the number of cows two years old and over, the number of all other cattle two years old and over, and the value thereof; *third*, the number of mules and asses of all ages, and the value thereof; *fourth*, the number of sheep of all ages, and the value thereof; *fifth*, the number of hogs of all ages, and the value thereof; *sixth*, the number of wagons and carriages, of whatever kind, and the value thereof; *seventh*, the number of sewing and knitting machines, and the value thereof; *eighth*, the number of watches and clocks, and the value thereof; *ninth*, the number of melodeons and organs, and the value thereof; *tenth*, the number of piano-fortes, and the value thereof; *eleventh*, the value of household and office furniture; *twelfth*, the value of agricultural tools, implements and machinery; *thirteenth*, the value of gold and silver plate and plated ware; *fourteenth*, the value of diamonds and jewelry; *fifteenth*, the value and description of every franchise, annuity, royalty and patent right; *sixteenth*, the value of every steamboat, sail-

ing vessel, wharf-boat, barge or other water-craft; *seventeenth*, the value of goods and merchandise which such person is required to list as a merchant; *eighteenth*, the value of materials and manufactured articles which such person is required to list as a manufacturer; *nineteenth*, the value of manufacturer's tools, implements and machinery, including engines and boilers; *twentieth*, the amount of moneys of banks (other than those whose capital is represented by shares of stock), bankers, brokers or stock-jobbers; *twenty-first*, the amount of credits of banks (other than those whose capital is represented by shares of stock), bankers, brokers or stock-jobbers; *twenty-second*, the amount of moneys, other than of banks, bankers, brokers, or stock-jobbers; *twenty-third*, the amount of credits, other than of banks, banker, broker or stock-jobber; *twenty-fourth*, the amount and value of bonds and stocks, other than bank stock; *twenty-fifth*, the amount and value of shares of bank stock; *twenty-sixth*, the amount and value of shares of capital stock of companies and associations not incorporated by the laws of this state; *twenty-seventh*, the value of stock and furniture of sample-rooms and eating-houses, including billiard tables, bagatelle tables, or other similar tables; *twenty-eighth*, the value of all other articles of personal property not included in the preceding twenty-seven items; *twenty-ninth*, the value of all elevators, warehouses and improvements on lands, the title of which is vested in any railroad company; *thirtieth*, the value of all improvements on lands held under the laws of the United States.

SEC. 18. Whenever the assessor shall be of opinion that the person listing property for himself or for any other person, company or corporation has not made a full, fair and complete list of such property, he may examine such person under oath, in regard to the amount of the property he is required to list, and if such person shall refuse to answer under oath, and a full discovery make, the assessor may list the property of such person, or his principal, according to his best judgment and information.

Assessor may  
examine owner  
under oath.

SEC. 19. Whoever owns, or has in his possession or subject to his control, any goods, merchandise, grain or produce



of any kind, or other personal property within this state, with authority to sell the same, which has been purchased either in or out of this state with a view to being sold at an advanced price or profit, or which has been consigned to him from any place out of this state for the purpose of being sold at any place within this state, shall be held to be a merchant, and when he is by this act required to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property pertaining to his business as a merchant. No consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property nor any profit to be derived from its sale. The stock of nurserymen, growing or otherwise, shall be listed and assessed as merchandise.

As to consignees of goods.

SEC. 20. Every person who purchases, receives or holds personal property of any description, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making gain or profit by so doing, shall be held to be a manufacturer, and he shall, when required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the value of all articles purchased, received, or otherwise held for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind, and every manufacturer, shall list, as part of his manufacturer's stock, the value of all engines and machinery of every description, used or designed to be used in any process of refining or manufacturing, except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind used or designed to be used for the aforesaid purpose.

Manufacturing establishments.

Duty of officers of company.

SEC. 21. The president, secretary or principal accounting officer of any company or association, whether incorporated or unincorporated, except as otherwise provided

for in this act, shall make out and deliver to the assessor a sworn statement of the amount of its capital stock, setting forth particularly — *First*, the name and location of the company or association; *second*, the amount of capital stock authorized and the number of shares into which said capital stock is divided; *third*, the amount of capital stock paid up; *fourth*, the market value, or if they have no market value, then the actual value of the shares of stock; *fifth*, the total amount of all indebtedness and the indebtedness for current expenses, excluding from such expenses the amount paid for the purchase or improvement of property; *sixth*, the value of all its real property, if any; *seventh*, the value of all its personal property. The aggregate amount of the fifth, sixth and seventh items shall be deducted from the total amount of the fourth item, and the remainder, if any, shall be listed as “bonds or stocks,” under subdivision twenty-four of section sixteen of this act. The real and personal property of such company or association shall be listed and assessed the same as other personal property. In all cases of failure or refusal of any person, officer, company or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he can obtain.

SEC. 22. The stockholders of every bank located within this state, whether such bank has been organized under the banking laws of this state or of the United States, shall be assessed and taxed upon the value of their shares of stock therein, in the county, town, district, city or village where such bank or banking association is located, and not elsewhere, whether such stockholders reside in such place or not. Such shares shall be listed and assessed annually, with regard to the ownership and value thereof, on the first day of April in each year. To aid the assessor in determining the value of such shares of stock, the accounting officer of every such bank shall furnish a statement to the assessor, verified by oath, showing the amount and number of such shares of the capital stock of such bank, the amount of its surplus or reserve fund, and the amount of it[s] legally authorized investments in

Stockholders of banks.

real estate, which real estate shall be assessed and taxed as other real estate is assessed and taxed under this act. Each banking association shall be liable to pay the same as the agent of each of its shareholders under the provisions of this act, and the association shall retain so much of any dividend belonging to any shareholder as shall be necessary to pay all taxes levied upon his or her shares, and pay the same over in accordance with this act. The assessor shall deduct the amount of such investments in real estate from the aggregate amount of such capital and surplus fund, and the remainder shall be taken as a basis for the valuation of such shares of stock in the hands of the stockholders, subject to the provisions of law requiring all property to be assessed at its true and fair value. The shares of capital stock of national banks not located in this state, held in this state, shall not be required to be listed under this act.

Banking associations liable.

Leased property.

SEC. 23. Property held under a lease for a term of three or more years, or a contract for the purchase thereof, belonging to the state, county or municipality, and school or other state lands, shall be considered, for all purposes of taxation, as the property of the persons so holding the same.

Improvements on public lands.

SEC. 24. The assessor must assess all improvements on public lands as personal property until the settler thereon has made final proof. After final proof has been made, and a certificate issued therefor, the land itself must be assessed, notwithstanding the patent has not issued.

County auditor must procure list of lands.

SEC. 25. It shall be the duty of the county auditor of each county in this state to obtain each year, as soon as may be after the first day of April, from the United States district land office in which such county is situated, a correct list describing all lands in such county upon which final proof has been made during the year, and certificate issued therefor, with the name of the party to whom the certificate issued, and the county auditor shall furnish the assessor with the same for assessment purposes.

Railroad property.

SEC. 26. Every person, company or corporation owning, operating or constructing a railroad in this state shall return sworn lists or schedules of the taxable property of

such railroad, as hereinafter provided. Such property shall be listed and assessed with reference to the amount, kind and value on the first day of April of the year in which it is listed.

SEC. 27. They shall, in the month of April of the year eighteen hundred and ninety-one, and at the same time in each year thereafter, when required, make out and file with the county auditors of the respective counties in which the railroad may be located, a statement or schedule showing the property held for right-of-way in each county, and in each city, town or village in the county through or into which the road may run, and describing each tract of land other than a city, town or village lot through which the road may run, in accordance with the United States surveys where the land is surveyed, giving the width and length of the strip of land held in each tract, and the number of acres thereof. They shall also state the value of improvements and stations located on the right-of-way. New companies shall make such statement in April next after the location of their roads.

Railroad companies must furnish lists for auditors.

SEC. 28. All lands occupied and claimed exclusively as the right-of-way for railroads by railroad companies or corporations, with all the tracks and all the sub[s]tructures and superstructures which support the same, must be assessed as a whole and as real estate, without separating the same into lands and improvements, at a certain sum per mile, which sum, like other lands, shall be the full cash value thereof, and all such real estate situated in the state, occupied and claimed by any railroad company as such right-of-way, shall be deemed to be the property of such company for the purpose of taxation.

Railroad lands

SEC. 29. All railroad improvements, other than the track and the substructures and superstructures which support the same, whether situated upon the land occupied and claimed as the right-of-way of other lands, must be separately assessed as personal property.

Railroad Improvements.

SEC. 30. The value of the "railroad track" shall be listed and taxed in the several counties, towns, villages, districts and cities, in the proportion that the length of the main track in such county, town, village, district or city

bears to the whole length of the road in this state, except the value of the side or second track, and all turnouts, and all station-houses, depots, machine-shops, or other buildings belonging to the road, which shall be taxed in the county, town, village, district or city in which the same are located.

Rolling stock.

SEC. 31. The movable property belonging to a railroad company shall be held to be personal property, and denominated, for the purpose of taxation, "rolling stock." Every person, company or corporation owning, constructing or operating a railroad in this state shall, in the month of April, annually, return a list or schedule to the county auditor of each county wherein they hold or own property, which shall contain a correct detailed inventory of the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping and dining cars, express cars, baggage cars, house cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kinds of cars.

Form of schedule.

SEC. 32. The rolling stock shall be listed and taxed in the several counties, towns, villages, districts and cities in the proportion that the length of the main track used or operated in such county, town, village, district or city bears to the whole length of the road used or operated by such person, company or corporation, whether owned or leased by him or them in whole or in part. Said list or schedule shall set forth the number of miles of main track on which said rolling stock is used in the State of Washington, and the number of miles of main track on which said rolling stock is used elsewhere.

Tools and machinery.

SEC. 33. The tools, machinery and materials for repairs, and all other personal property of any railroad company, except "rolling stock," shall be listed and assessed as personal property in the county, town, village, district or city wherever the same may be on the first day of April of each year. All real estate, including the stations and other buildings and structures thereon, other than that denominated "railroad track," belonging to any railroad, shall be listed as lands or lots, as the case may be, in the

county, town, village, district or city where the same are located.

SEC. 34. The county auditor shall return to the assessor of the county a copy of the schedule or list of the real estate and of the personal property pertaining to the railroad; and such real and personal property shall be assessed by the assessor. Such property shall be treated in all respects, in regard to assessment and equalization, the same as other similar property belonging to individuals, except that it shall be treated as property belonging to railroads under the terms "lands," "lots" and "personal property."

R. R. property;  
how assessed.

SEC. 35. At the same time that the lists or schedules are hereinbefore required to be returned to the county auditors, the person, company or corporation running, operating or constructing any railroad in this state shall return to the state auditor sworn statements or schedules as follows: *First*, of the property denominated "railroad track," giving the length of the main and side or second tracks and turnouts, and showing the proportions in each county, and the total in the state, and a list of its lands and real estate other than railroad track; *second*, the "rolling stock," stating what is owned by the railroad company and what is used under lease and taxable to said company by the terms of lease, and from whom leased, giving the length of the main track in each county, the total in this state, and the entire length of the road, and a schedule of other personal property in each county; *third*, showing the number of ties in track per mile, the weight of iron or steel per yard used in main or side tracks, what fastenings are used in track, the ballasting of road, whether gravel or dirt, the number and quality of buildings, or other structures on "railroad track," the length of time iron in track has been used, and the length of time the road has been built; *fourth*, a statement or schedule showing: (1) the amount of capital stock authorized and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or if no market value, then the actual value of the shares of stock; (4) the total amount of all indebtedness, except

Sworn statements to state auditor.

Form and requirement of statement.

for current expenses for operating the road; (5) the total listed valuation of all its tangible property in this state; such schedule shall be made in conformity to such instructions and forms as may be prescribed by the state auditor.

SEC. 36. If any person, company or corporation owning, operating or constructing any railroad, shall neglect to return to the county auditors the statements or schedules required to be returned to them, the property so to be returned and assessed by the assessor shall be listed and assessed as other property. In case of failure to make returns to the state auditor, as hereinbefore provided, the state auditor, with the assistance of the county auditors and assessors, when he shall require such assistance, shall ascertain the necessary facts and lay the same before the state board of equalization. In case of failure to make such statements, either to the county auditor or state auditor, such corporation, company or person shall forfeit, as a penalty, not less than one thousand dollars nor more than ten thousand dollars for each offense, to be recovered in any proper form of action in the name of the State of Washington, and paid into the state treasury.

Penalty for neglect.

State board of equalization.

SEC. 37. The state auditor shall, annually, on the meeting of the state board of equalization, lay before said board the statements and schedules herein required to be returned to him; and said board shall assess such property in the manner hereinafter provided.

Duty of state board.

SEC. 38. Said board shall also assess the railroad property denominated in this act as "railroad track" and "rolling stock;" and said board is hereby given the power and authority, by committal or otherwise, to examine persons and papers. The amount determined and assessed shall be certified by the state auditor to the county auditor of the proper counties. The county auditor shall, in like manner, distribute the value so certified to him by the state auditor to the county, and to the several towns, districts, villages and cities in his county entitled to a proportionate value of such "railroad track" and "rolling stock;" and said auditor shall extend taxes against such

values, the same as against other property in such towns, districts, villages and cities.

SEC. 39. The county auditor shall procure, at the expense of the county, a record book, properly ruled and headed, in which to enter the railroad property of all kinds as listed for taxation, and shall enter the valuations as assessed, corrected and equalized in the manner provided by this act, and against such assessed, corrected or equalized valuation, as the case may require, the county auditor shall extend all the taxes thereon for which said property is liable. And at the proper time fixed by this act for delivering tax books to the county treasurer, the auditor shall attach a warrant, under his seal of office, and deliver said book to the county treasurer, upon which the county treasurer is required to collect the taxes therein charged against railroad property, and pay over and account for the same in the manner provided in other cases. Said book shall be returned by the treasurer and be filed in the office of the county auditor for future use.

County record books for railroad property.

SEC. 40. When any railroad company shall make or record a plat of any contiguous lots or parcels of land belonging to it, the same may be described as designated on such plat.

SEC. 41. Any person, company or corporation using or operating a telegraph or telephone line in this state shall, annually, in the month of April, return to the state auditor a schedule or statement, under oath, as follows: *First*, the amount of capital stock authorized, and the number of shares into which such capital stock is divided; *second*, the amount of capital stock paid up; *third*, the market value, or if no market value, then the actual value of the shares of stock; *fourth*, the total amount of all indebtedness, except current expenses, for operating the line; *fifth*, the length of the line operated in each county, and the total length in the state; *sixth*, the total assessed valuation of its tangible property in this state. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the state auditor, and with reference to amounts and values, on the first day of April of the year for which the return is made.

Telegraph and telephone companies.

Form of annual statement.



Duty of state board.

SEC. 42. The state auditor shall, annually, on the meeting of the state board of equalization, lay before said board the statement or schedule herein required to be returned to him; and said board shall assess the capital stock of such telegraph and telephone companies in the manner hereinafter provided. The tax charged on the capital stock of telegraph and telephone companies shall be placed in the hands of county treasurers; in a book provided for that purpose, the same as is required for railroad property, and may be included in the same book with railroad property.

Amount certified to county auditors.

SEC. 43. The aggregate amount of capital stock of railroad, telegraph or telephone companies assessed by said board shall be distributed proportionately by said board to the several counties, in like manner that the property of railroads denominated "railroad track" is distributed. The amount so determined shall be certified by the state auditor to the county auditors of the proper counties. The county auditor shall in like manner distribute the value so certified to him by the state auditor, to the county and to the several towns, districts, villages and cities in his county entitled to a proportionate value of such capital stock. And said auditor shall extend taxes against such values the same as against other property in other towns, districts, villages and cities.

Personal property.

SEC. 44. The office furniture and other personal property of telegraph and telephone companies shall be listed and assessed in the county, town, district, village or city where the same is used or kept.

Penalty for fraud.

SEC. 45. If any person or corporation shall give a false, or fraudulent list, schedule or statement required by this act, or shall fail or refuse to deliver to the assessor, when called on for that purpose, a list of the taxable personal property which he is required to list under this act, he or it shall be liable to a penalty of not less than ten dollars nor more than two thousand dollars, to be recovered in any proper form of action in the name of the State of Washington, on the complaint of any person; such fine, when collected, to be paid into the county treasury.

SEC. 46. Whoever shall wilfully make a false list, sched-

ule or statement, under oath, shall, in addition to the penalty provided in the preceding section, be liable as in the case of perjury. Perjury.

SEC. 47. All life, life and accident, fire, fire and marine, plate glass and steam boiler insurance companies now doing business in this state, and all other insurance companies not herein mentioned, or that may hereafter do business in this state, must file with the state auditor, annually, on or before the first day of December in each year, a statement, under oath, stating the amount of all premiums received by said companies during the year, and shall pay into the state treasury a tax of two per cent. on all such premiums collected: *Provided*, That in counties where there are insurance companies organized under the laws of this state, the taxes paid into the state treasury over and above the tax levy provided by law for state purposes shall be placed to the credit of the county in which such company is located. Insurance companies; how taxed.

SEC. 48. All property shall be assessed at 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 sum or price as he believes the same to be fairly worth in money at the time such assessment is made. 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 upon cultivated land. In valuing any real property upon which there is a coal or other mine, or stone or other quarry, the same shall be valued at such a 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 Values.

Growing crops.

they would bring at a fair, voluntary sale for cash. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof.

Form of assessment books.

SEC. 49. The assessor shall make out, in the real property assessment book, in numerical order, complete lists of all lands or lots subject to taxation, showing the names of the owners, if to him known, so stated opposite each tract or lot, the number of acres, and the lots or parts of lots, or blocks, included in each description of property. The list of real property becoming subject to assessment and taxation every odd-numbered year may be added to the real property assessment book in the proper place. The assessment books and blanks shall be in readiness for delivery to the assessors on the last Saturday of March in each year, and the assessors shall meet on that day at the office of the county auditor, for the purpose of receiving such books and blanks, and for conference with the auditor in reference to the performance of their duties.

Bond of assessor.

SEC. 50. Every person elected or appointed to the office of assessor shall file with the board of county commissioners, within the time provided by law, his bond, payable to the State of Washington, with two or more good freehold sureties, to be approved by the said board, in the penal sum of [here insert amount] dollars, conditioned that he will diligently, faithfully and impartially perform the duties enjoined on him by law; and he shall, moreover, take and subscribe on said bond an oath that he will, according to the best of his judgment, skill and ability, diligently, faithfully and impartially perform all the duties enjoined on him by this act; and if any person so elected or appointed fails to give bond or fails to take the oath required within the time prescribed, such failure shall be deemed a refusal to serve.

Deputy assessors.

SEC. 51. Any assessor who deems it necessary to enable him to complete the listing and the valuation of the property of his county, town or district within the time prescribed by law may, with the approbation of the county commissioners, appoint one or more well qualified citizens of his county, town or district to act as his assistants or deputies, and assign to them such portion of his county,

town or district as he thinks proper; and each assistant so appointed shall, under the direction of the assessor, after taking the required oath, perform all the duties enjoined upon, vested in, or imposed upon assessors by the provisions of this act.

SEC. 52. The assessor shall, every odd-numbered year, General duties. at the time of taking a list of personal property, also assess all real property situated in his county, town or district that may have become subject to taxation since the last previous assessment of property therein, and of all new buildings or other structures, whether completed or in process of construction, of any kind, the value of which has not been previously added to or included in the valuation of land on which such structures have been erected, and shall make return thereof with his return of personal property, showing the tract or lot of real property on which each structure has been erected, and the true value added to such parcel of real property by the erection thereof; and in case of the destruction by fire, flood or otherwise of any building or structure of any kind which has been erected previous to the last valuation of the land on which the same stood, or the value of which has been added to any former valuation of such land, the assessor shall determine, as near as practicable, how much less such land would sell for at private sale in consequence of such destruction.

SEC. 53. The assessor shall perform the duties required of him during the months of April, May and June of each year, except in cases otherwise provided, and in the manner following, to wit: He shall actually view and determine, as nearly as practicable, the true and fair value Personal inspection. of each tract or lot of real property listed for taxation, and shall enter the value thereof, including the value of all improvements and structures thereon, opposite each description of property. He shall make an alphabetical list Alphabetical list. of the names of all persons in his county, town or district liable to an assessment of personal property, and require each person to make a correct list and statement of such property according to the prescribed form, which statement and list shall be subscribed and sworn to by the person listing the property, and the assessor shall there-

upon determine the value of the property included in such statement, and enter the same in his assessment books opposite the name of the party assessed; and in making such entry in his assessment books, he shall give the name and the postoffice address of the party listing the property, and if the party reside in a city the assessor shall give the street and number, or other brief description of his residence or place of business.

SEC. 54. The assessor shall call at the office, place of doing business or residence of each person required by this act to list property and list his name, and shall require such person to make a correct statement of his taxable property, in accordance with the provisions of this act; and every person so required shall enter a true and correct statement of such property, in the form prescribed, which statement shall be signed and verified by the oath of the person listing the property, and deliver to the assessor, who shall thereupon assess the value of such property and enter the same in his books: *Provided*, If any property is listed or assessed on or after the fourth Monday of June, and before the return of the assessor's books, the same shall be as legal and binding as if listed and assessed before that time: *Provided further*, That if from any reason the assessor shall fail to visit any such person, firm or corporation, said failure shall not impair or invalidate such assessment.

Validity of assessment.

Sickness or absence of owner.

SEC. 55. If any person required by this act to list property shall be sick or absent when the assessor calls for a list of his property the assessor shall leave at the office or usual place of residence or business of such person a written or printed notice requiring such person to make out and leave at the place named by said assessor, on or before some convenient day named therein, the statement or list required by this act. The date of leaving such notice and the name of the person required to list the property shall be noted by the assessor in his assessment book.

In case of refusal to list or verify.

SEC. 56. In every case where any person whose duty it is to list personal property for taxation has refused or neglected to list the same, when called on by the assessor for that purpose, or to take and subscribe an oath in regard

to the truth of his statement of personal property or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person, in an appropriate column, the words, "refused to list," or "refused to swear," as the case may be; and in every case where any person required to list property for taxation has been absent, or unable from sickness to list the same, the assessor shall enter opposite the name of such person, in an appropriate column, the words "absent" or "sick." The assessor is hereby authorized to administer oaths to all persons who by the provisions of this act are required to swear, or whom he may require to testify in any case, and he may examine, upon oath, any person whom he may suppose to have knowledge of the amount or value of the personal property of any person refusing to list or to verify his list of personal property.

SEC. 57. It shall be the duty of assessors, when assessing real or personal property, to designate the number of the school district and road district in which each person assessed is liable for tax, which designation shall be made by writing the number of the districts opposite each assessment, in a column provided for that purpose in the assessment book. When the real and personal property of any person is assessable in several school districts and road districts, the amount in each shall be assessed separately, and the name of the owner placed opposite each amount.

SEC. 58. The county commissioners of each county shall furnish the assessor with a map of the county, showing the boundaries of each road and school district therein numbered.

SEC. 59. In all cases of a failure to obtain a statement of personal property, from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. The assessor, when requested, shall deliver to the person assessed a copy of the statement of property hereinbefore required, showing the valuation of the property so listed, which copy shall be signed by the assessor.

School or road districts.

Map of county.

Deliver copy to owner when requested.

SEC. 60. The assessor shall add up and note the amount of cash column in his assessment books; he shall also make in each book, under proper headings, a tabular statement showing the footings of the several columns upon each page, and shall add up and set down, under the respective headings, the total amounts of the several columns; and on or before the first Monday of August, he shall make return to the county auditor of his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be filed and preserved in the office of the county auditor. Such return shall be verified by his affidavit, substantially in the following form:

Assessor's return.

Form of verification.

STATE OF WASHINGTON, ——— COUNTY, ss.

I, ———, assessor of ———, do solemnly swear that the book to which this is attached contains a correct and full list of all the real property (or personal property, as the case may be) subject to taxation in ———, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case the true and fair value of such property, to the best of my knowledge and belief, and that the footings of the several columns in said book, and the tabular statement returned herewith, are correct, as I verily believe.

Assessor.

Subscribed and sworn to before me this ——— day of ———, 18—.

[L. s.]

Auditor of ——— County.

SEC. 61. If any person required to list property for taxation is prevented by sickness or absence from giving to the assessor such statement, such person, or his agent having charge of such property, may, at any time before the extension of taxes thereon by the county auditor, make out and deliver to the county auditor a statement of the same as required by this act, and the auditor shall in such case make an entry thereof, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the county auditor from any person who refused or neglected to make oath to his statement when required by the assessor, as provided herein; nor from any person unless he makes and files with the county auditor an affidavit that he was absent from his

Duty of county auditor.

county, town or district without design to avoid the listing of his property, or was prevented by sickness from giving the assessor the required statement when called on for that purpose.

SEC. 62. The county auditor shall carefully examine the assessment books when returned to him by the assessor, and if he discovers that the assessment of any property has been omitted, shall enter the same upon the proper list, and forthwith notify the assessor making such omission, who shall immediately proceed to ascertain the value thereof and correct his original return; in case of the inability or neglect of the assessor to perform this duty, the auditor shall ascertain the value of such property, and make the necessary corrections. Correcting list.

SEC. 63. Any oath authorized to be administered under this act may be administered by any assessor or deputy assessor, or by any other officer having authority to administer oaths. Administering oaths.

SEC. 64. Every male inhabitant of the state over twenty-one and under fifty years of age must be assessed and annually pay a county poll tax of two dollars, save and except paupers, idiotic and insane persons. Poll tax.

SEC. 65. The assessor must, at the time of making his annual assessment, demand a poll tax from each person liable therefor, and if such person shall refuse or neglect to pay his poll tax upon demand by the assessor or his deputy, and such person is in the employ of another, the assessor must demand from the person, firm, corporation or company, or agent thereof, having said person in his or their employ, said poll taxes, and from thenceforth said person, firm, corporation or company shall be liable to the county for said poll taxes, which, if not paid on demand, must be added to the assessment of said person, firm, corporation or company, and the amount thereof may be deducted by said person, firm, corporation or company from the wages of the person liable therefor; and if any person in the employ of another person, firm, corporation or company shall refuse to give his true name and the name and place of business of his employer, on demand of the assessor or his deputy, such person shall be deemed guilty Collecting poll tax.



Penalty for neglect or refusal.

of a misdemeanor, and upon conviction thereof shall be fined in any sum not exceeding twenty-five dollars, and may also be imprisoned in the county jail for any time not exceeding one month.

Employers may deduct from wages.

SEC. 66. Any person, firm, corporation or company becoming liable for the poll taxes of any person as provided for in the preceding section of this act, shall, either in his bill of time in settlement or on a separate piece of paper over the signature of said person, firm, corporation or company, furnish such person with a statement to the effect that the amount of his poll tax, giving the amount for the year 18—, has been deducted from his wages, and such statement shall be a receipt and notice to all that said poll tax has been paid for said year as specified in the time bill or notice of the deduction of his wages.

Poll tax receipts.

SEC. 67. The auditor of each county must furnish the assessor of his county, annually, with blank poll tax receipts for each year, numbered consecutively, and bearing the official seal of said auditor, which receipts shall have attached to them stubs containing corresponding years and numbers and amounts, upon which stubs the assessor must enter the names of all persons paying their poll taxes to him, and the assessor must return said stubs to the auditor at the time of settlement, together with an alphabetical list of the persons who have paid their poll tax.

SEC. 68. The auditor must charge the assessor with two dollars for each blank poll tax receipt delivered to him, taking the assessor's receipt for the same, and must allow the assessor two dollars for each of said poll tax receipts returned to him in blank.

Compensation of assessor.

SEC. 69. Each assessor shall be allowed ten per cent. on all moneys collected by him from poll taxes, and he may retain the amount out of the money so collected, and the auditor shall allow the same in settlement.

Date of settlement.

SEC. 70. On or before the fifteenth day of July in each year the assessor must pay to the county treasurer of his county all money collected by him for poll taxes, less the ten per cent. allowed him for collection, taking the treasurer's duplicate receipt therefor, which duplicate receipt he must file with the county auditor, who must credit the as-

essor with the amount shown by said receipt to have been paid and charge the treasurer with said amount. The auditor shall then settle with the assessor, allowing him credit for all poll tax money paid to the treasurer, as shown by duplicate receipt, with the ten per cent. commission and two dollars for each poll tax receipt returned; he shall then deliver to the assessor, when full settlement is made, his receipt for said blanks: *Provided*, Enough blank receipts be returned to balance the account, otherwise the assessor's receipt shall be retained by the auditor until said account is properly balanced, and it shall be unlawful for any board of county commissioners to pay the assessor of its respective county for assessing the same until said assessor shall have first settled his poll tax account with the county auditor.

SEC. 71. All poll tax money collected must be paid into Poll tax money. the general fund of the county.

SEC. 72. The assessor of each county must return on his assessment books all uncollected poll taxes in the name of the person, firm, corporation or company liable to pay the same.

SEC. 73. The county commissioners, or a majority of County board of equalization. them, shall form a board for the equalization of the assessment of the property of the county. They shall meet for this purpose annually, on the first Monday in August, at the office of the auditor, 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 property of the several towns or districts 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, subject to the following rules: *First*, they shall raise the valuation of each tract or lot of General duties. 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 two days' notice shall have been given in writing; *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; *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 valuation is less than the true valuation of the taxable personal property possessed by such individual to such sum or amount as they believe was the true and fair value thereof, after two days' notice shall have been given in writing; *fourth*, they shall, upon complaint of any party aggrieved, being a non-resident of the town or district in which his property is assessed, reduce the valuation of each class of personal property enumerated in section sixteen 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 individual, who in their opinion has 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; *fifth*, they shall not reduce the aggregate value of the real property or the aggregate value of the personal property of their county below the aggregate value thereof as returned by the assessor, except manifest errors are shown to exist therein, with the additions made thereto by the auditor, as hereinbefore required; but they may raise the aggregate valuation of such real property and of each class of personal property of said county, or any town or district thereof, whenever they believe the same is below the true and fair value of said property, or class of property, to such aggregate amount as they believe to be the true and fair value thereof. The county auditor 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 a copy of such pub-

lished proceedings shall be transmitted to the auditor of state, with the abstract of assessment hereinafter required. The county board of equalization may continue in session and adjourn from time to time during two weeks, commencing on the said first Monday of August, but after final adjournment the county commissioners shall not have power 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, but may correct errors in description or double assessments.

SEC. 74. The county auditor shall make due record of the changes of the assessment lists determined by the county board of equalization, and make corrections accordingly. Having made such corrections of the real or personal lists, or both, as the case may be, he shall make duplicate abstracts of such corrected lists, one copy of which he shall file in his office, and one copy he shall forward to the auditor of state on or before the first Monday of September following each county equalization.

SEC. 75. The secretary of state, auditor of state and the land commissioner shall constitute the state board of equalization. The secretary of state shall be *ex-officio* president of said board, and the auditor of state shall act as secretary. The board may continue in session not to exceed fifteen days, and may adjourn from day to day, and may employ such clerical assistance as may be deemed necessary to facilitate its labors. The members of said board shall receive the same per diem as may be allowed by law to members of the legislature: *Provided*, That the expense of said board shall not exceed the sum of two hundred dollars in any one year. The said board shall meet annually, on the first Tuesday of September, at the office of the auditor of state, and shall examine and compare the returns of the assessment of the property in the several counties of the state, and proceed to equalize the same, so that all the taxable property in the state shall be assessed at its true and fair value. In the performance of their duties they shall be governed by the following rules: *First*, they shall add to the aggregate valuation of the real and personal property of every county which they believe

Correcting errors.

Abstracts of lists.

State board of equalization.

Date of annual meeting.

to be valued below its true and fair value in money, such per centum in each case as will bring the same to its true and fair value in money. *Second*, they shall deduct from the aggregate valuation of the real and personal property of every county which they believe to be valued above its true and fair value in money, such per centum in each case as will reduce the same to its true and fair value in money. *Third*, they shall not reduce the aggregate valuation of all the property in the state, as returned by the several county auditors, more than one per centum on the whole valuation thereof. *Fourth*, The secretary shall keep a full record of the proceedings of the board, and the same shall be published in the biennial report of the auditor of state. *Fifth*, they shall have authority to adopt rules and regulations for the government of the board, and to enforce obedience to its orders in all matters in relation to returns of county assessments and to the equalization of taxes by said board.

Limit of deduction.

Transcript of proceedings.

SEC. 76. When the state board complete their equalization, the auditor of the state shall transmit to each county auditor a transcript of the proceedings of the board, specifying the per centum added to or deducted from the valuation of the real property of each of the several counties, and the county auditor shall add to or deduct from each tract or lot of real property in his county the required per centum on the valuation thereof, as it stands after the same has been equalized by the county board of equalization, adding, in each case, any fractional sum of fifty cents or more, and deducting in each case any fractional sum of less than fifty cents, so that the value of any separate tract or lot shall contain no fraction of a dollar; and shall also add to or deduct from such class of personal property in his county, the required per centum on the valuation thereof, as it stands after the same has been equalized by the county board of equalization, adding or deducting in manner as aforesaid any fractional sum, so that the value of any separate class of personal property shall contain no fraction of a dollar.

Tax levy.

SEC. 77. All taxes shall be levied or voted in specific amounts, and the rates per centum shall be determined

from the amount of property as equalized by the state board of equalization each year, except such general taxes as may be definitely fixed by law. The state tax shall be levied by the legislature, and the rate of such tax shall be certified by the auditor of state to each county auditor on or before the first day of October, annually. The county taxes shall be levied by the county commissioners at the time of their meeting in August of each year. Such taxes shall be based upon an itemized statement of the county expenses for the ensuing year, which statement shall be included in the published proceedings of the said board, and no greater levy of county tax shall be made upon the taxable property of any county than will be equal to the amount of such expenses, with an excess of fifteen per cent. of the same. The taxes voted by incorporated cities, villages and school districts, made by law special districts, shall be certified by the proper authorities to the county auditor on or before the first day of October in each year. The rate per centum of all taxes, except the state tax and such other taxes the rates of which may be fixed by law or the county commissioners, shall be calculated and fixed by the county auditor according to limitations hereinafter prescribed: *Provided*, That if any county, city, town or school district, authorized by law to levy its own taxes, shall return a greater amount than the prescribed rates will raise, then the county auditor shall only extend such amount of tax as the limited rate will produce.

Rate: when fixed by county auditor.

SEC. 78. For the purpose of raising a revenue for state, county, school, road and other purposes, the board shall, at said August session, levy a tax on all taxable property in the county as shown by the assessment roll, which tax shall be sufficient in amount to defray the state, county, school, road and other purposes or other taxes of the county or state: *Provided*, The state tax shall be three mills; the county tax shall not exceed eight mills; the school tax shall not exceed six mills; the road tax shall not exceed five mills; the bridge tax shall not exceed two mills, and all other taxes in accordance with the state laws.

Limit of state and county tax.

County auditor shall make out lists.

SEC. 79. The county auditor shall make out the tax lists according to the prescribed form. The rate per cent. necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the state board of equalization; but in calculating such rates, no rates shall be used resulting in any fraction other than a decimal fraction, or less than one-tenth of a mill; and in extending any tax, whenever it amounts to a fractional part of a cent, it shall be made one cent. The tax shall also be made out to correspond with the assessment books in reference to ownership and description of property, with columns for the valuation, and for the various items of tax included in the total amount of all taxes set down opposite each description of property. The amount of all taxes shall be entered in the proper columns, as shown by entering the rate per cent. of each tax at the head of the proper columns.

Abstract of tax rolls to state auditor.

SEC. 80. The county auditor shall, on or before the first day of December in each year, make out and transmit to the auditor of state, in such form as may be prescribed, a complete abstract of the tax rolls of the county, showing the number of acres of land assessed, the value of such land, including the structures thereon; the value of town and city lots, including structures; the total value of all taxable personal property in the county; the aggregate amount of all taxable property in the county; the total amount as equalized, and the total amount of taxes levied in the county for state, county, town and all other purposes for that year.

SEC. 81. It shall be the duty of the county auditor to make, in each tax book or list, a certificate in the following form, viz.:

Form of certificate.

I, \_\_\_\_\_ A B \_\_\_\_\_, auditor of \_\_\_\_\_ county, State of Washington, do hereby certify that the following is a correct list of the taxes levied on the real and personal property in the county of \_\_\_\_\_, for the year one thousand eight hundred and \_\_\_\_\_. Witness my hand and official seal this \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
County Auditor.

Fiscal year.

SEC. 82. The fiscal year contemplated in this act shall commence on the first day of April and end on the thirty-first day of March in each year.

SEC. 83. The county auditor shall deliver the assessment books of the county to the county treasurer, with his warrant thereto affixed authorizing the collection of said taxes on or before the first day of November in each year, taking his receipt therefor, showing the total amount of taxes due upon the said books; and such books shall be full and sufficient authority for the county treasurer to receive and collect taxes therein levied.

Assessment books to county treasurer.

SEC. 84. The county treasurer shall be the receiver and collector of all the taxes extended upon the tax books of the county, whether levied for state, county, school, poor, bridge, road or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county; and he shall proceed to collect the same according to law, and place the same, when collected, to the credit of the proper funds.

Duty of treasurer.

SEC. 85. On receiving the tax books from the county auditor the treasurer shall give notice, by publication in some newspaper having general circulation in the county, once in each of three successive weeks, that the assessment books have been turned over to him for the collection of taxes thereon.

Treasurer's notice.

SEC. 86. The county treasurer, upon the payment of any tax, shall give to the person paying the same a receipt therefor, specifying therein the land, town or city lot, or other property on which said tax was levied, according to its description on the tax list, or in some other sufficient manner, and the year or years for which the tax was levied. The said receipt shall have a duplicate stub, showing the name of the person, and the amount and date of payment; and the county treasurer shall return all such duplicate stubs made by himself or deputies, to the county auditor when the taxes become delinquent, who shall file and preserve them in his office, charging the treasurer with the amount thereof.

Treasurer's receipt.

SEC. 87. All unpaid personal property taxes shall be deemed delinquent on the first day of January next after they become due; and thereupon a penalty of ten per cent. shall attach and be charged upon all such taxes, and interest at the rate of ten per cent. per annum from date

Delinquent taxes.



of delinquency until paid. After the first day of January the county treasurer shall immediately proceed to collect all delinquent personal property taxes, and if such taxes are not paid on demand he shall distrain sufficient goods and chattels belonging to the person charged with such taxes, if found within the county, to pay the same, with the said penalty of ten per cent., all accruing costs, and shall immediately proceed to advertise the same in three public places in the county, town or district where such property is taken, stating the time when and place where such property will be sold; and if the taxes for which such property is distrained, and the costs which accrue thereon are not paid before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay said taxes and the costs of such distress and sale.

Sale of prop-  
erty.

SEC. 88. If the county treasurer is unable, for the want of goods or chattels whereon to levy, to collect, by distress or otherwise, the taxes, or any part thereof, which may have been assessed upon the personal property of any person or corporation, or any executor or administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall file with the county auditor, on the first day of April following, a list of such taxes, with an affidavit of himself or of the deputy treasurer entrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect the same. He shall note on the margin of such list the place to which any delinquent taxpayer may have removed, with the date of his removal, if he is able to ascertain such fact. The county auditor shall deliver such list and affidavit to the board of county commissioners at their first session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected. The county auditor shall then certify to the state auditor the amount of state tax thus found to be delinquent and uncollectible, which amount shall be deducted from the

County auditor  
must certify to  
state auditor.

amount to be paid by such county to the state treasurer on or before June thirtieth of each year, as provided in section ninety-six of this act.

SEC. 89. Within ten days after the adjournment of the board of commissioners, the auditor shall file a copy of such revised list with the clerk of the superior court of the county; and within ten days after the filing of such copy, the clerk shall issue and deliver to the sheriff of the county where the person against whom such tax is claimed may at the time reside or be, for service, a citation to each delinquent named on said list, stating the amount of tax and penalty, and requiring such delinquent to appear on the first day of the next general term of the superior court in the county, and show cause, if any there be, why he should not pay said tax and penalty; and if he fails to pay said tax, penalty and costs to the sheriff before the first day of the term, or on said day to show cause as aforesaid, the court shall direct the clerk to enter a judgment against such delinquent for the amount of such tax, penalty and costs.

SEC. 90. The clerk shall receive as fees for issuing such citation and perfecting judgment one dollar and fifty cents in cases not contested, and in contested cases such fees as are allowed by law in civil actions. Executions shall be issued upon such judgment at the request of the prosecuting attorney, and shall state that the judgment was obtained for delinquent taxes, and no property shall be exempt from seizure thereon.

SEC. 91. If any county treasurer shall refuse or neglect to collect any tax assessed upon personal property, where the same is collectible, or to file the delinquent list and affidavit, as herein provided, he shall be held, in his next settlement with the auditor, liable for the whole amount of such taxes uncollected, and the same shall be deducted from his salary or fees and applied to the several funds for which they were levied.

SEC. 92. The county auditor, within thirty days after receiving the delinquent list of personal property taxes, shall make out and forward to the treasurer of any county in this state to which any delinquent taxpayer may have

Removal of delinquent owners.

removed, a statement or account of such delinquent taxes, specifying the value of property on which said taxes were levied, and the amount of taxes levied thereon, to which he shall add an amount equal to the sum of twenty-five per centum on the taxes levied, if said delinquent taxpayer left the county in which said taxes were levied after the time required by law for the county auditor to deliver the tax list to the county treasurer; but if he left the county previous to the time required by law for the delivery of said tax list to the county treasurer, then the said county auditor shall not add the twenty-five per centum.

Collecting for another county.

SEC. 93. On receipt of any such statement or account, the county treasurer shall immediately proceed to collect the same of the person so charged with said taxes and per centum, for which service he shall be allowed the same fees that county treasurers shall be allowed by law for collecting delinquent taxes by process, to be collected of the person against whom said taxes are charged; and all taxes thus collected shall be by him remitted to the treasurer of the county to which said taxes belong; and at the same time he shall return the original statement or account to the auditor of the county from which it was received, stating the amount of his collections, and if any taxes remain unpaid, the reason why said taxes could not be collected, certifying in his official capacity to the same.

SEC. 94. The county treasurer, or his deputy, shall be allowed the same fees for making distress and sale of goods and chattels for the payment of taxes, as are allowed by law to constables for making levy and sale of property on execution; traveling fees to be computed from the place of holding elections of any town or district to the place of making the distress, unless such distress is made by his deputy, in which case the same shall be computed from the residence of such deputy.

County settlements.

SEC. 95. On the first days of February, May, September and November, respectively, of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes from the date of the last settlement up to and including each day

mentioned, and the county auditor shall, within twenty days after each settlement, send an abstract of the same to the auditor of state, in such form as the said auditor may prescribe. At the February and May settlements the treasurer shall make complete returns of his collections on the current tax list, showing the amount collected on account of the several funds included in said list.

SEC. 96. The county treasurer of each county shall pay over to the state treasurer, on or before January fifteenth of each year, seventy-five per cent. of the state tax levied for the preceding year, and shall pay over the remaining twenty-five per cent. on or before June thirtieth of each year: *Provided*, Credit shall be given any county for the amount of state tax found delinquent as provided in section 88 of this act.

Payment to  
state treasurer.

SEC. 97. All real estate upon which taxes remain due and unpaid on the first day of January, annually, shall be deemed delinquent, and, therefore, a penalty of ten per cent. shall immediately accrue and thereafter be charged upon such delinquent taxes, and all such due or unpaid taxes shall bear interest at the rate of ten per cent. per annum until paid or forfeited, and any auditor who shall make out and deliver any statement of delinquent taxes without including such penalty therein, and any treasurer who shall receive payment of such taxes without including such penalty shall be liable to the county for the amount of such penalty.

Real estate de-  
linquent.

SEC. 98. The county treasurer of each county shall be the collector of delinquent taxes for his respective county, and all unpaid taxes delinquent on the first day of January in each year must be collected by the treasurer in the same manner as other taxes are collected, with the penalty of ten per cent. added, and interest at the rate of ten per cent. per annum from said date until paid.

Collector of de-  
linquent taxes.

SEC. 99. On the first day of April of each year, the county treasurer shall return to the county auditor the several tax lists in his hands, having compared the same with his duplicate receipts on file in the auditor's office, and written opposite the amount of each tax so receipted for the word "paid," and the number of the treasurer's re-

Treasurer's re-  
turn to auditor.

ceipt given in discharge of such tax; and each tract or lot of real property against which the taxes remain unpaid shall be deemed delinquent.

Proceedings in superior court.

SEC. 100. On or before the fifteenth day of May the county auditor shall file in the office of the clerk of the superior court of the county, or, if it be attached for judicial purposes to some other county, then in the office of the clerk of such court in that county, a list of the delinquent taxes upon real estate within his county, which list shall contain a description of each piece or parcel of land on which such taxes shall be so delinquent, with the name of the owner, if known, and if unknown, so stated, appearing on the delinquent list, and the amount of tax delinquent and penalty for each year opposite such description, and shall verify such list by his affidavit that the same is a correct list of taxes delinquent for the year or years therein appearing, upon real estate in said county. The filing of such list shall have the force and effect of filing a complaint in an action by the county against each piece or parcel of land therein described, to enforce payment of the taxes and penalties therein appearing against it, and shall be deemed the institution of such action; and the same shall operate as notice of the pendency of such action.

SEC. 101. The clerk shall, within fifteen days thereafter, make and deliver to the county auditor a copy of the list so filed, and attach thereto a notice which may be substantially in the following form:

Form of notice.

STATE OF WASHINGTON, COUNTY OF —, ss.—Superior Court, — Judicial District.—The State of Washington, to all persons, companies or corporations who have or claim any estate, right, title or interest in, claim to, or lien upon, any of the several pieces or parcels of land in the list hereto attached, described.—The list of taxes and penalties on real estate for the county remaining delinquent on the first day of January has been filed in the office of the clerk of the superior court of the county of —, of which that hereto attached is a copy. Therefore, you and each of you are hereby required to file in the office of said clerk, within twenty days after the last publication of this notice, your answer in writing, setting forth any objection or defense you may have to the taxes and penalties, or any part thereof, upon any piece or parcel of land described in said list, in, to, or on which you have or claim any estate, right, title, interest, claim or lien. And in default thereof, judgment will be entered against

such piece or parcel of land for the taxes on said list appearing against it, and for all penalties, interest and cost.

[Signed] \_\_\_\_\_,

Clerk of the Superior Court in said County of \_\_\_\_\_.

[Here insert list.]

SEC. 102. The county auditor shall cause said notice and list to be published once in each of four consecutive weeks in some newspaper of general circulation, and which has been regularly published for at least one year previously in the county in which said real estate is situated, if there be one, or in the county where the proceedings are instituted; or, if there be no such newspaper published in either county, then in some newspaper published within the judicial district, the first publication of which list shall be made within ten days after the delivery thereof to the auditor as provided in the preceding section. The newspaper in which such publication shall be made shall be designated by resolution of the board of county commissioners of the county in which the taxes are levied, at the meeting of said board in May, a copy of which resolutions, certified by the county auditor, should be filed in the office of the clerk of the court: *Provided*, That if the county commissioners shall fail to designate such paper, then it shall be designated by the county auditor. Publication of list and notice.

SEC. 103. When the last publication shall have been made, the notice shall be deemed to have been served, and the court to have acquired full and complete jurisdiction to enforce against each piece or parcel of land in said published list described, the taxes, accrued penalties and costs upon it then delinquent, so as to bind every estate, right, title, interest, claim or lien, in law or equity, in, to or on such piece or parcel of land, of every person, company or corporation. And such jurisdiction shall not be in any way affected by any error in making the list filed with the clerk, or by any error, irregularity or omission in the assessment or levy of the taxes, or in any other proceedings prior to filing the said list, nor by any mistake in copying the list for publication, nor by any mistake in publishing such list, nor by any mistake in the amount of tax in such published list appearing against any piece or parcel of land therein described. Jurisdiction of court.

Affidavit of  
publication.

SEC. 104. The owner, publisher, manager or foreman in the printing office of the newspapers in which such notice and list shall be published, shall make and file with the clerk an affidavit of such publication, stating the days in which such publication was made, and shall also file with the clerk three copies of each number of the paper and supplement, if any, in which the notice and list shall have appeared. The publication may be made in such newspaper, or partly in such newspaper and partly in a supplement issued therewith.

Right of an-  
swer.

SEC. 105. Any person, company or corporation having any estate, right, title or interest in, or lien upon any piece or parcel of land embraced in said list as published may, within twenty days after the last publication of said notice, file in the office of the said clerk an answer, verified as pleadings in civil actions, setting forth his defense or objection to the tax or penalty against such piece or parcel of land, which answer need not be in any particular form, but shall clearly refer to the piece or parcel of land intended, and set forth, in ordinary and concise language, the facts constituting the defense or objection to such tax or penalty; and if the list shall embrace the taxes for two or more years, the defense or objections may be to the taxes or penalty for one or more of such years.

Judgment.

SEC. 106. Upon the expiration of twenty days from the last publication of said notice and list, the said clerk shall, the affidavit of publication being filed, enter judgment against each and every of such pieces or parcels as to which no answer shall have been filed, which judgment shall include all of such pieces or parcels, and shall be substantially in the following form:

Form of.

STATE OF WASHINGTON, COUNTY OF ———, ss.— Superior Court.—  
In the matter of the proceedings to enforce payment of the taxes on real estate remaining delinquent on the first day of January, 18—, for the county of ———, State of Washington. A list of taxes on real property, delinquent on the first day of January, 18—, for said county of ———, having been duly filed in the office of the clerk of this court, and the notice and list required by law having been duly published as required by law, and no answer having been filed by any person, company or corporation, to the taxes upon any of the pieces or parcels of land hereinafter described, and more than twenty days having elapsed since the last publication of said notice and list, it is

hereby adjudged and decreed that each piece or parcel of land hereinafter described as liable for taxes, penalties and costs to the amount set opposite the same, as follows, to-wit: Description, ———; amount, ———; and the amount of taxes, penalties and costs to which, as hereinbefore stated, each of said pieces or parcels of land is liable, is hereby declared a lien upon such pieces or parcels of land as against the estate, right, title, interest, claim or lien of whatever nature, in law or equity, of every person, company or corporation whatsoever; and it is adjudged that, unless the amount to which each of said pieces or parcels is liable to be paid, each of said pieces or parcels be sold, as provided by law, to satisfy such amount to which it is liable.

[Signed] ———,

Clerk of the Superior Court, County of ———.

Such judgment shall be entered by the clerk in a book Entry in record. to be kept by him, to be called the "Real estate tax judgment book," and shall be dated and signed by the clerk. The judgment shall be written out on the left-hand pages of such book, leaving the right-hand pages blank for the entries hereinafter provided, and the same presumption in favor of the regularity and validity of the said judgment shall be deemed to exist as in respect to judgments in civil action in said court.

SEC. 107. If answers shall be filed within the time hereinafter prescribed, as to the taxes or penalties upon any pieces or parcels of land embraced in said list as published, such answers shall stand for trial at any general term of the superior court in the county where such proceedings are pending, in session at the time when the time to file answers as aforesaid shall expire, or at the next general or special term appointed to be held in said county; and if no general or special term shall be appointed to be held within thirty days thereafter, then the same shall be brought to trial at any general term appointed to be held within the judicial district, upon ten days' notice. It shall be the duty of the prosecuting attorney of the county in which said taxes are levied, if there be one, and if there be none, then of the county in which such proceedings are instituted, to take charge of and prosecute such proceedings, but the county commissioners of the county in which such taxes are levied may employ any other attorney to assist such prosecuting attorney therein. At the term at which such proceedings come on for trial, they shall take precedence of all other Trial in case of answer.



business before the court. The court shall proceed without delay and summarily hear and determine the objections or defenses made by the several answers, and shall dispose of all such answers and direct judgment accordingly at the same term, and in the trial thereof shall disregard all technicalities and matters of form not affecting the substantial merits.

SEC. 108. If, after a hearing, the court shall sustain the taxes and penalties, in whole or in part, against any piece or parcel of land, judgment shall be rendered against all such pieces or parcels for the amount as to which such taxes and penalties shall be sustained against such pieces or parcels respectively, with penalties and disbursements, unless the court otherwise direct, which judgment may be substantially in the form prescribed in the preceding section of this act, except that it shall, in addition, state that the same was rendered after answer and trial, and after the description of each piece or parcel shall be stated the name of the person, company or corporation answering as to such piece or parcel. If the court sustain the defense or objections to the taxes and penalties, as to any piece or parcel of land, the judgment shall, after the description of the land against which judgment is given, state that all other pieces or parcels, not embraced in that or the prior judgment of the court, and which are described in the list as published, are discharged from the taxes in said list set down against such other pieces or parcels, and from all penalties; and the court may, in its discretion, award disbursements against the county levying such taxes and in favor of the party answering to the pieces or parcels so discharged.

Power of court.

SEC. 109. If all the provisions of law in relation to the assessment and levy of taxes shall have been complied with, of which the list so filed with the clerk shall be *prima facie* evidence, then judgment shall be rendered for such taxes, and the penalties and costs. But no omission of any of the things by law provided in relation to such assessments and levy, or of anything required by any officer or officers to be done prior to the filing of the list with the clerk, shall be a defense or objection to the taxes

Ground of defense.

appearing upon any piece or parcel of land, unless it be also made to appear to the court that such omission has resulted to the prejudice of the party objecting, and that the taxes against such piece or parcel of land have been partially, unfairly or unequally assessed; and in such case, but no other, the court may reduce the amount of taxes upon such piece or parcel, and give judgment accordingly. It shall always be a defense in such proceedings, when made to appear by answer and proofs, that the taxes have been paid, or that the property is not subject to taxation.

SEC. 110. The judgment which the court shall render shall be final, except that upon application of the county or other party against whom the court shall have decided the point raised by any defense or objection, the court may, if in its opinion the point is of great public importance, or likely to arise frequently, make a brief statement of the facts established bearing on the point, and of its decision, and forthwith transmit the same to the clerk of the supreme court, who shall enter the same as a cause pending in said court and place the same on the term calendar of said court for the term then in session, or for the first term thereafter, and the same shall be entitled to a preference over all other business before said court, and shall be decided by said court at the term for which it shall be entered in the calendar. As soon as it shall be decided the clerk of the supreme court shall enter the proper order and forthwith transmit a certified copy of such order to the clerk of the proper superior court: *Provided*, That such proceedings shall in no case prevent the entry of judgment in the superior court, nor prevent the sale of any piece or parcel of land pursuant to the judgment of the superior court, unless, at the time of applying for such statement, an undertaking with at least two sureties, and in an amount to be approved by the judge of the superior court, conditioned for the payment of the amount for which judgment shall be rendered in the superior court, and the penalties and costs allowed by law, if the decision of the superior court shall be affirmed, shall be filed with the clerk of the superior court: *Provided further*, That the court wherein such judgment is entered shall have power,

Judgment final,  
except when  
certified to su-  
preme court.

Vacation of  
judgment.

in its discretion, and for good cause shown by any person interested, to open or vacate such judgment at any time before the expiration of the period of redemption, and may allow a defense to be interposed in such case upon the grounds that the tax in question has been paid, or that the property in question was not subject to taxation, to the same extent as such defense might have been interposed before the entry of such judgment, but upon no other grounds. Application to vacate or open such judgment may be summary, upon such notice to the purchaser and county auditor of the proper county as the court may direct, and in case a defense is allowed to be interposed, the case shall proceed in all respects as in defended cases under this act.

Recording tax judgment.

SEC. III. When any real estate tax judgment shall be entered, the clerk shall forthwith deliver to the county auditor, in a book to be provided by said auditor, a certified copy of such judgment, which shall be written on the left-hand pages of such book, leaving the right-hand pages blank; and if, before sale, any person wishes to pay the amount adjudged against any piece or parcel of land, the auditor shall give him a statement showing the amount so adjudged against such piece or parcel and the amount of accrued penalty and costs; and such person may present the same to the treasurer and pay to him such amount, and the treasurer shall thereupon give duplicate receipts for such payment, one of which shall be filed with the county auditor; and on such duplicate receipt being produced to the clerk, he shall enter on the right-hand page of the real estate tax judgment book and opposite the description of such piece or parcel, satisfaction of the judgment against the same. If, after a sale, any person shall desire to redeem, the auditor shall give him a statement showing how much is required to be paid upon such redemption; and after lands are returned delinquent by the county treasurer, and before judgment is entered, if any person shall desire to pay the taxes, penalty and costs due thereon, the auditor shall certify to the amount due, and the treasurer shall receive and receipt for the same, and he shall immediately file a duplicate of such receipt with the county auditor, who

Redemption.

shall enter such payment on the books of his office; and if the delinquent lists have been filed with the clerk of the court, he shall immediately certify to such payment to said clerk, who shall note the same on the delinquent list on file in his office; and all proceedings pending against such piece or parcel of land shall thereupon be discontinued.

SEC. 112. On the third Monday in August in each year, Annual sale of lands. the county auditor shall sell all pieces or parcels of land against which judgment has been rendered for the taxes of the preceding year or years. Before making such sale he shall give notice thereof, by posting such notice—Notice of sale. one copy in the office of the clerk of the court where the judgment shall have been entered, one copy in the office of the county treasurer, and one copy at some conspicuous place at the county seat of said county, at least ten days before the day of sale, and by publishing such notice once in each of four successive weeks, the first publication to be at least thirty days before the day of sale, in some daily or weekly newspaper published in the county where such lands are situated, if there be one; if there be none, then in one published in the county in which the judgment shall have been entered; or if there be none in either, then in one published in some county in the judicial district: *Provided*, That in all cases where answers have been filed as provided by law, and judgment shall have been entered, the county auditor shall give the required notice by publication and otherwise, Publication. and within thirty days after judgment has been entered, proceed to sell all property against which taxes stand charged in such judgment. The notice herein required may be substantially in the following form:

## TAX JUDGMENT SALE.

Form of notice.

Pursuant to a real estate tax judgment of the superior court, in the county of \_\_\_\_\_, State of Washington, entered the \_\_\_\_\_ day of \_\_\_\_\_, in proceedings for enforcing payment of taxes and penalties upon real estate in the county of \_\_\_\_\_, remaining delinquent on the first day of January, 18—, and of the statutes in such case made and provided, I shall, on the \_\_\_\_\_ day of \_\_\_\_\_, at ten o'clock in the forenoon, at \_\_\_\_\_, in the town or city of \_\_\_\_\_, and county of \_\_\_\_\_, sell the lands which are charged with taxes, penalties and costs in said judgment, and on which taxes shall not have been previously paid.

\_\_\_\_\_,  
Auditor of \_\_\_\_\_ county.

At the time and place appointed in such notice, the county auditor shall commence the sale of such lands and proceed with the sale thereof from day to day for six consecutive days, or until the whole shall have been sold.

Sale of parcels separately.

SEC. 113. The auditor shall sell, by public vendue, each piece or parcel of land separately, in the order in which they are described in the judgment, and by the description therein; but if the sum bid for any piece or parcel shall not be paid before the sale closes, he shall again offer such piece or parcel for sale. In offering the land for sale, he shall state the amount for which each piece or parcel is to be sold, and shall then offer the same in fee to the highest bidder, who shall bid not less than the amount for which the same is to be sold. If no bidder shall bid an amount equal to that for which the piece or parcel is to be sold, then he shall bid in the same for the state at such an amount. The county treasurer shall attend at the sale and receive all moneys paid thereon.

SEC. 114. The auditor shall execute to the purchaser of any piece or parcel of land a certificate, which may be substantially in the following form:

Form of certificate.

I, ———, auditor of the county of ———, State of Washington, do hereby certify that at the sale of lands, pursuant to real estate tax judgment entered in the superior court in the county of ———, on the ——— day of ———, 18—, in proceedings to enforce the payment of taxes delinquent upon real estate for the years ———, for the county of ———, which sale was held at ———, in said county of ———, on the ——— day of ———, the following described piece or parcel of land situated in said county of ———, State of Washington, to wit: [Insert description.] Was offered for sale to the highest bidder above the amount for which the same was subject to be sold, and at said sale I did sell the said piece or parcel of land to ——— for the sum of ———, that being the highest sum bid therefor; and he having paid said sum, I do, therefore, in consideration thereof, and pursuant to the statute in such case made and provided, convey the said piece or parcel of land, in fee simple, to said ———, his heirs and assigns, forever, subject to redemption as provided by law. Witness my hand and official seal this ——— day of ———, 18—.

[L. s.]

County Auditor.

Validity and effect of certificate.

Such certificate, in case the land shall not be redeemed, shall pass to the purchaser the estate therein expressed, without any other act or deed whatever. Such certificate may be recorded, after the time for redemption shall have

expired, as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such deeds, and shall be evidence in like manner. If any purchaser shall at said sale purchase more than one piece or parcel, the auditor shall issue to the purchaser a certificate for each piece or parcel so purchased.

SEC. 115. Such certificate, or the record thereof, shall in all cases be *prima facie* evidence that all the requirements of the law, with respect to the sale, have been duly complied with, and of title in the grantee therein, after the time for redemption has expired, and no sale shall be set aside or held invalid unless the party objecting to the same shall prove either that the court rendering the judgment pursuant to which the sale was made had no jurisdiction to render the judgment; or that, after the judgment and before the sale, such judgment had been satisfied; or that notice of sale, as required by this act, was not given; or that the piece or parcel of land was not offered at said sale to the bidder who would pay the amount for which the piece or parcel was to be sold; nor unless the action in which the validity of the sale shall be called in question be brought, or the defense alleging its validity be interposed, within three years after the date of the sale; and if any sale shall be set aside by reason of any defect in the proceedings subsequent to the entry of the judgment, the court so setting aside the sale shall have power in such case to order a new sale to be made, as near as may be in accordance with the provisions of this act.

SEC. 116. The county auditor shall, immediately after such sale, set out in the copy judgment book what disposition was made at said sale of each piece or parcel of land; if sold to an actual purchaser, to whom and for what amount; and if bid in for the state, then so stating, and, upon any assignment or redemption, he shall make a note thereof in said copy judgment book opposite the piece or parcel assigned or redeemed. After he shall have set out in the copy judgment book what disposition was made at the sale of the several pieces or parcels of land, he shall

Record of disposal of lands.

deliver the same to the clerk of the court, who shall forthwith enter on the right-hand pages of the real estate tax judgment book, opposite the description of each piece or parcel sold, the words "satisfied by sale," and opposite each piece or parcel bid in for the state the words "bid in for the state," and he shall thereupon re-deliver said copy judgment book to the auditor.

Who may purchase.

SEC. 117. Any person except county auditors, county treasurers and each of their deputies or clerks, may become the purchaser at such sale. If the owner purchase, the sale shall have the effect to pass to him (subject to redemption as herein provided) every right, title and interest of any and every person, company or corporation, free from any claim, lien or incumbrance, except such right, title, interest, lien or incumbrance as the owner so purchasing may be legally or equitably bound to protect against such sale, or the taxes for which such sale was made; and no such sale of real estate for taxes shall be considered invalid on account of the same having been charged in any other name than that of the rightful owner: *Provided*, That nothing herein contained shall be so construed as to prevent any such officer, or his deputy or clerk from becoming the purchaser at such sale of any lands of which he may be the owner, or upon which he may have a lien: *Provided*, That no county auditor, county treasurer, their deputies or clerks, shall act as agent or attorney for the purchasers at such sale.

Purchaser liable for later taxes.

SEC. 118. The taxes for subsequent years shall be levied on property so sold or bid in for the state, in the same manner as though the sale had not been made; and if the purchaser or assignee of the state shall pay such taxes, the amount thereof, with interest from the date of payment after they shall have become delinquent, at the same rate as is provided upon the amount bid on the sale, shall be added to and be a part of the money necessary to be paid for redemption from sale.

Auditor may sell at any time.

SEC. 119. At any time after any piece or parcel of land shall have been bid in for the state, and before such piece or parcel of land shall have become forfeited to the state, and while such tract or parcel of land shall remain unre-

deemed, the county auditor shall assign and convey the same, and all the right of the state in any such piece or parcel of land required at such sale, to any person except the county auditor, county treasurer and their deputies or clerks, who shall pay the amount for which the same shall have been bid in, with interest, and the amount of all subsequent delinquent taxes, penalties, costs and interest upon the same; and shall execute to such person a certificate or conveyance for each piece or parcel, which may be substantially in the following form:

I, \_\_\_\_\_, auditor of the county of \_\_\_\_\_, State of Washington, do hereby certify that at the sale of lands, pursuant to the real estate tax judgment, entered in the superior court, in the county of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, 18—, in proceedings to enforce the payment of taxes delinquent upon real estate for the years \_\_\_\_\_ for the county of \_\_\_\_\_, which sale was held at \_\_\_\_\_, in said county of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, the following described piece or parcel of land, situated in said county of \_\_\_\_\_, State of Washington, to-wit: [Insert description.] Was offered for sale to the highest bidder above the amount for which the same was subject to be sold; and no one bidding upon such offer an amount equal to that for which said piece or parcel was subject to be sold, the same was then bid in for the state at such amount, being the sum of \_\_\_\_\_, and the same still remaining unredeemed, and on this day \_\_\_\_\_ having paid into the treasury of said county the amount for which the same was so bid in, and all subsequent taxes, penalties, costs and interest, amounting in all to \_\_\_\_\_ dollars; therefore, in consideration thereof, and pursuant to the statute in such cases made and provided, I do hereby assign and convey the said piece or parcel of land in fee simple, with all the right, title and interest of said state acquired therein at said sale to the said \_\_\_\_\_, his heirs and assigns, forever, subject to redemption as provided by law. Witness my hand and official seal, this \_\_\_\_\_ day of \_\_\_\_\_, 18—.

Certificate of conveyances.

[L. s.]

\_\_\_\_\_,  
County Auditor.

Which certificate or conveyance may be recorded, after the time of redemption shall have expired, as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the records of such deeds; and the same, or the record thereof, shall be evidence in like manner and with like force and effect, as the certificate provided for in section one hundred and fifteen of this act.

SEC. 120. If at said sale any piece or parcel of land shall be sold to a purchaser or the piece or parcel bid in for the state, the same may be redeemed at any time within two years from the date of sale by any person having an

Limit of redemption.



interest therein, who shall pay into the treasury of the county, for the use of the person thereto entitled — *First*, if such piece or parcel shall have been bid in for the state and the right of the state shall not have been assigned the amount for which the same was bid in, with interest, and the amount of delinquent taxes, penalties, costs and interest thereon; *second*, if the right of the state shall have been assigned the amount paid by the assignee, with interest from the day when so paid, and all unpaid delinquent taxes, interest, costs and penalties that may have accrued on such piece or parcel after such assignment; and if he shall have paid any delinquent taxes, penalties, costs or interest accruing subsequent to the assignment the amount so paid by him with interest from the date of such payment; *third*, if the same shall have been sold to a purchaser, the amount paid by such purchaser, with interest, and if he shall have paid any subsequent delinquent taxes, penalties, costs or interests accruing subsequent to the sale, the amount so paid by him, with interest from the day of paying the same, and all unpaid delinquent taxes, interest, costs and penalties accruing subsequent to such sale. The county auditor shall certify to the amount due upon such redemption, and on payment of the same to the county treasurer, he shall make duplicate receipts, for the certified amount, describing the property redeemed, one of which shall be filed with the county auditor, which shall have the effect to annul the sale. If the amount so paid for the purpose of redemption be less than that required by law it shall not invalidate such redemption, but the auditor shall be liable for the deficiency to the person entitled thereto.

Other rights of redemption.

SEC. 121. Minors, insane persons, idiots or persons in captivity or in any country with which the United States are at war, having an estate in or lien on lands sold for taxes, may redeem the same within two years after such disability shall cease; but in such case the right to redeem must be established in a suit for that purpose, brought against the party holding the title under the sale.

Claims upon undivided estates.

SEC. 122. Any person who has or claims an interest in or lien upon any undivided estate in any piece or parcel of land may redeem such undivided estate by paying into

the treasury a proportionate part of the amount required to redeem the whole, and in such case the certificate shall express the estate or interest redeemed.

SEC. 123. Upon application of the party entitled thereto, the auditor shall give to such party his warrant upon the treasurer for any money paid into the treasury on the sale of any piece or parcel of land in excess of the amount due upon such piece or parcel at the time of the sale, or for any money paid in for redemption which may be due to the purchaser at the sale, or other person appearing from his copy judgment book to hold the right derived at the sale.

SEC. 124. When any piece or parcel shall be bid in by the state, the sale shall not, until the right of the state be assigned as hereinbefore provided, or the piece or parcel redeemed, operate as a payment of the amount for which the same is sold, but at any time after such sale the county auditor may make and file in the office of the clerk where the judgment is entered an affidavit stating the amount for which such piece or parcel shall have been bid in for the state, that the right of the state has not been assigned, the date of the sale, that there has been no redemption, that the piece or parcel is rented, producing rent, and giving the name or names of the parties in possession, paying rent for the whole or some part thereof. Upon such affidavit being presented to the judge of the court, or court commissioner for the county, he shall endorse thereon an order directing an attachment to issue to attach the rents and profits of said piece or parcel of land. The clerk of the court shall thereupon issue a writ of attachment to the sheriff of the county, directing him to attach the rents accruing for such piece or parcel of land from any person, and collect therefrom the amount for which the same was bid in for by the state (stating such amount and the date of sale), with interest accruing thereon, and his fees, and one dollar, the costs of the affidavit and attachment. The sheriff shall serve such writ by serving a copy thereof on each tenant or person in possession paying rent for such piece or parcel, or any part thereof, and upon such service the same shall operate as an attachment

Lands bid in by state.

Attaching rents.

of all rents accruing after such service from the person upon whom service is made. And as they become due, the sheriff shall receive such rents, and may bring suit in his own name, and collect the same in any court having jurisdiction, and shall pay into the treasury of the county the amount by him received or collected; and no payment of rents by any person so served, after such service or prior thereto, for the purpose of defeating such attachment, shall be valid against such attachment.

Fees of clerk of court.

SEC. 125. The fees of the clerk of the court in said proceedings shall be as follows: For all services (except oaths administered to witnesses on trial) to and including the entries to be made by him on the right-hand pages of the real estate tax judgment book, twelve cents for each and every description, which, with twelve cents (or such rate as may be paid) per description, for reimbursement of the county for publication of the notice and list, shall be included in the amount charged to each description in the judgment; for each oath administered to witness on the trial of any answer, fifteen cents, which shall be included in any amount charged by the judgment against any piece or parcel with respect to which the oath was administered; for issuing a writ of attachment as herein provided, including the filing of the affidavit and order of allowance, and filing the writ and return when returned, fifty cents. All such fees shall be paid to him by the county in which the taxes are levied. To the sheriff shall be allowed, for serving the writ of attachment provided by the preceding section, and receiving or collecting the money, the same fees as are allowed by law upon an execution in a civil action; and in case he brings suit as herein provided, such additional compensation as the superior court may allow, not exceeding one-half the fees that are allowed by law for all like services in ordinary cases: *Provided*, That in counties where salaries are paid said officers, such fees shall be paid into the county treasury, to the use of the county.

When purchaser is entitled to possession and profits.

SEC. 126. The purchaser of any piece or parcel of land shall, if there be no redemption, be entitled to the possession, rents and profit at the end of two years from the date

of sale, and if on demand of such purchaser to the party or parties in possession such party or parties refuse or neglect to render such possession, such party or parties may be proceeded against as persons holding over after the determination of his or their estate, which proceedings may be instituted and prosecuted pursuant to the provisions of law in such cases made and provided.

SEC. 127. When a sale of lands, as provided in this act, is declared void by judgment of court, the judgment declaring it void shall state for what reason such sale is declared void. In all cases where any sale has been or hereinafter shall be so declared void, the money paid by the purchaser at the sale, or by the assignee of the state upon taking the assignment, shall, with interest at the rate of ten per cent. per annum from the date of such payment, be returned to the purchaser or assignee or the party holding his right, out of the county treasury, on the order of the county auditor, and so much of said money as has been paid into the state treasury shall be charged to the state by the county auditor, and deducted from the next money due the state on account of taxes: *Provided*, That if such purchaser or assignee, or party holding his right shall, after such purchase or assignment from the state, have paid taxes, penalties or interest upon such piece or parcel of land, he shall have a lien on such piece or parcel for the amount of such taxes, penalties and interest so paid, with interest thereon from the time of payment thereof at the rate in this section provided, and may enforce such lien by action; or, if he be in possession of such piece or parcel, shall not be ejected therefrom until such amount and interest shall be paid.

SEC. 128. The amount charged by the judgment against any piece or parcel of land shall bear interest at the rate of ten per cent. per annum from the date of sale. The amount for which any piece or parcel shall be sold or bid in for the state shall bear interest from the date of the sale until redemption at the rate of ten per cent. per annum, and the amount paid by any assignee for the right of the state shall bear interest at the same rate until redemption. All penalties, costs and interests accruing on lands bid in

When sale is declared void.

Interest charges.

for the state, before redemption or assignment, when not otherwise provided by law or special act, shall be apportioned to the county revenue fund. The amount paid by any purchaser or assignee of the state for taxes, penalties, costs and interest accruing subsequent to the sale or assignment shall bear interest at the same rate until redemption: *Provided*, That when the amount bid and paid by the purchaser at any public sale shall be greater than the amount charged by the judgment, such purchaser shall be entitled to interest upon no greater amount than that charged by said judgment.

Record kept by clerk.

SEC. 129. The clerk shall attach together and keep on file in his office the list, notice, affidavit of [publication], one copy of the newspaper and supplement, if any, in which the notice and list were published, all answers, all orders made in the proceedings and all affidavits and other papers filed in the course of the proceedings.

Recording certificates.

SEC. 130. Before any certificate, assignment or conveyance provided for herein shall be recorded, the holder thereof shall present the same to the county auditor, who shall certify thereon that the property therein described still remains unredeemed, and no such certificate, assignment or conveyance shall be recorded by the register of deeds unless such endorsement is made.

When title will vest absolutely.

SEC. 131. All pieces or parcels of real property bid in for the state under the provisions of this act, and not redeemed within two years from the date of sale, shall become the absolute property of the state, and may be disposed of by the county auditor, at public sale as the auditor of the state may direct, subject to such rules and restrictions as he may prescribe. All tracts or lots becoming so forfeited to the state shall be stricken from the tax lists; and shall not be assessed or taxed until sold to an actual purchaser. The county auditor shall, when required by the auditor of the state, make out and transmit to him a list of all forfeited lands and lots, showing the date of forfeiture, assessed valuation, amount of taxes, penalties, interest and costs due on each description of property; and no tract or lot shall be sold for less than the amount shown to be due thereon, unless such amount exceeds the actual value of the prop-

No tract sold for less than amount due.

erty, in which case it may be sold for such sum as it will bring at public sale. Any person having an interest in, or lien upon, any piece or parcel of forfeited land may redeem the same at any time after forfeiture, and before sale thereof, by paying the amount due thereon.

SEC. 132. Upon the sale of any tract or lot of forfeited real property the county auditor shall execute to the purchaser thereof a deed in fee simple of the property so purchased, which shall pass to such purchaser an absolute title to the estate therein described, without any other act or deed whatever; and when so sold, such lands or lots shall be again listed for taxation. If the former owner of such forfeited property becomes the purchaser, such deed shall pass to him any and all rights of action which may have arisen or may exist for any trespass committed upon such property prior to the execution of the deed. Such deed may be recorded as other deeds of real estate, and the record thereof shall have the same force and effect in all respects as the record of such deeds, and shall be evidence in like manner. The proceeds of all lands or lots sold at such sale for a sum equal to or exceeding the amount of taxes due thereon, shall be distributed the same as other collections of taxes; but if any tract or lot shall be sold for any sum less than such amount the state tax shall first be paid, and the remainder, if any, shall be divided equally between the county revenue and general school funds.

When deed in fee simple may be executed.

SEC. 133. When any tax on any real estate is paid by or collected of any occupant or tenant, or any other person, which by agreement or otherwise ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person may recover, by action, the amount which such owner, lessor or party in interest ought to have paid, with interest thereon at the rate of ten per cent. per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor for real estate on which such tax is so paid; and the same shall, until paid, constitute a lien upon such real estate.

SEC. 134. Any person who has a lien, by mortgage or otherwise, upon any real property on which the taxes have

Owner of lien or mortgage may pay taxes.

not been paid, may pay such taxes and the interest, penalty and costs thereon; and the receipt of the county treasurer shall constitute an additional lien on such land, to the amount therein stated; and the amount so paid, and the interest thereon, at the rate specified in the mortgage or other instrument, shall be collectible with, as a part of, and in the same manner as, the amount secured by the original lien.

Assessed taxes  
a lien.

SEC. 135. The taxes assessed upon real property shall be a lien thereon from and including the first day of April in the year in which they are levied, until the same are paid; but, as between grantor and grantee, such lien shall not attach until the first day of November of said year. The taxes assessed upon personal property shall be a lien upon the personal property of the person assessed, from and after the time the tax books are received by the county treasurer.

Duty of county  
auditor in case  
of transfer.

SEC. 136. When any deeds, plat or townsite, or instrument affecting the same, or any conveyance of real estate, is presented to the county auditor for transfer, he shall ascertain from the books and records in his office if there be delinquent taxes due upon the land described therein, or if it has been sold for taxes; and if there are delinquent taxes due, he shall certify to the same; and upon the payment of such delinquent or other taxes that may be in the hands of the county treasurer for collection, he shall transfer the same, and note upon every deed of real property so transferred, over his official signature, "taxes paid and transfer entered;" or if the land described has been sold or assigned to an actual purchaser for taxes paid, "by sale of land described within;" and unless such statement is made upon such deed or other instrument, the recorder of deeds shall refuse to receive or record the same. The county auditor is hereby directed to make and keep a tabulated list of all real estate in his county, showing the taxes for each year, and if paid, when, and how much, from which to make said statement. A violation of the provisions of this section by the recorder of deeds shall be deemed a misdemeanor; and upon conviction thereof, he shall be punished by a fine not less than

Penalty for vio-  
lation.

one hundred dollars nor exceeding one thousand dollars, and he shall be liable to the grantee of any instruments so recorded for the amount of any damages sustained: *Provided*, That sheriffs' or referees' certificates of sales on executions, decrees or foreclosures of mortgages, may be recorded by the recorder of deeds, without any such certificate from the county auditor.

SEC. 137. When the transfer of any land or town lot, or any part thereof, becomes necessary by reason of sale or a conveyance by deed, and in case such conveyance is of less than the whole tract or lot or part thereof as charged in the tax list, said county auditor shall transfer the same whenever the seller and purchaser agree thereto in writing signed by them, or personally appear before the auditor and agree upon the amount of valuation to be transferred therewith; but if the seller and purchaser do not agree as to the amount of valuation to be transferred, the auditor shall make such division of the valuation as may appear to him just. If the county auditor is satisfied that the proportion of the valuation agreed by the parties in interest to be transferred is greater than the proportional value of the land or lot to be transferred therewith, and that such agreement was made by collusion of the parties, and with a view fraudulently to evade the payment of any taxes which might be legally assessed on the entire tract or lot, he may refuse to make such transfer; and when any such transfer has already been procured by fraudulent agreement, the same shall be canceled by the auditor, and the land or lot so transferred be charged with taxes, in the same manner as though said transfer had not been made.

When county auditor may refuse to transfer.

SEC. 138. In all cases when any tract or lot of land is divided in parcels of irregular shape that cannot be described except by metes and bounds, it shall be the duty of the owners of such tracts, upon request of the county auditor, to have such land platted into lots; if such plat cannot be made without an actual survey of the land, then they shall have the same surveyed and the plat thereof recorded. If the owners of any such tract shall refuse or neglect to cause such plat and survey, when necessary, to be made and recorded within thirty days after such request,

Lands described by metes and bounds



the county surveyor, upon request of the county auditor, shall make out such plat from the records of the register of deeds, if practicable; but if it cannot be made from such records, then he shall make the necessary survey and the plat thereof, and the said auditor shall have the same recorded. Such plats being duly certified and recorded, the description of the property in accordance with the number and description set forth in such plat shall be deemed a good and valid description of the lots or parcels of land so described. When the owners of such land fail to comply with the provisions of this section, the costs of surveying, platting and recording shall be paid by the county, upon allowance by the county commissioners, and the amount thereof shall be added to the tax upon such tracts or lots the next ensuing year, which tax, when collected, shall be credited to the county revenue fund.

When cost of platting may be charged to land.

Description of land.

SEC. 139. It shall be sufficient to describe lands in all proceedings relative to assessing, advertising or selling the same for taxes, by initial letters, abbreviations and figures to designate the township, range, sections or parts of section, and also the number of lots and blocks. Whenever the abbreviations "do." or characters ",", or any similar abbreviations or characters shall be used in any such proceedings, they shall respectively be construed and held as meaning and being the same name, word, initial, letter or letters, abbreviations, figure or figures, as the last preceding such "do.," ",", or other similar characters.

Letting advertising contracts.

SEC. 140. The county commissioners shall let the advertising of the delinquent tax list to the publisher or proprietor of a newspaper who will offer to do the same in some daily or weekly newspaper having not less than four pages of five columns to the page, each column to be not less than two inches in width nor less than seventeen inches in length, and of general circulation, which shall have been published and circulated for at least one year prior to the time of letting, for the lowest sum, not to exceed twenty-five cents for each description, and who shall give a bond to the county, with at least two sureties, freeholders of the county, to be approved and in an amount

to be fixed by the county commissioners, conditioned for the correct and faithful performance of such advertising.

SEC. 141. In all cases where there is an error in the advertised lists, the fault thereof being the printer's, which prevents judgment from being obtained against any tracts or lots, or against all of said delinquent lists, at the time stated in the advertisement that judgment will be applied for, the printer shall lose the compensation allowed by this act for such erroneously advertised tracts or lots, or entire lists as the case may be. Printer's errors.

SEC. 142. The county auditor, if he has reason to believe or is informed that any person has given to the assessor a false statement of his personal property, or that the assessor has not returned the full amount of all property required to be listed in his district, or has omitted or made an erroneous return of any property which is by law subject to taxation, or if it shall come to his knowledge that there is property of a non-resident of his county which is about to be removed from the state, which has not been listed for taxation for the current year, shall proceed, at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge the owners of such property on the tax lists with the proper amount of taxes; to enable him to do which he is hereby authorized and empowered to issue compulsory process, and to require the attendance of any person whom he may suppose to have a knowledge of the articles or value of the property, and to examine such person on oath in relation to such statement or return, and the auditor in all such cases shall notify every such person before making the entry on the tax list, that he may have an opportunity of showing that his statement or the return of the assessor is correct; and the county auditor shall, in all cases, file in his office a statement of the facts or evidence upon which he made such corrections, but he shall in no case reduce the amount returned by the assessor without the written consent of the auditor of state, on a statement of the case submitted by the county auditor or the party aggrieved. Errors in description.

SEC. 143. If any tax on any property liable to taxation

is prevented from being collected for any year or years, by reason of any erroneous proceedings, or other cause, the amount of such tax which such property should have paid shall be added to the tax on such property for the next succeeding year.

Duty of assessor.

SEC. 144. At the time of taking the assessment of real property every even-numbered year, the assessor shall enter, in a separate list, each description of property in the town or district exempt under the provisions of section five of this act, and value and assess the same in the manner and subject to the same rule as he is required to assess all other property, designating in each case to whom such property belongs, and for what purpose used.

SEC. 145. Every county auditor and every county assessor who in any case refuses or knowingly neglects to perform any duty enjoined upon him by this act, or who consents to or connives at any evasions of its provisions whereby any proceeding required by this act is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax list at less than its true value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction.

Penalty for neglect or collusion.

Actions against officers.

SEC. 146. Whenever a civil action is commenced against any person holding the office of county treasurer, county auditor, or any town or district officer, for performing or attempting to perform any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor or other officer may, in the discretion of the court before whom such action is brought, by an order made by such court and entered in the minutes thereof, be allowed and paid out of the county treasury, reasonable fees of counsel and other expenses for defending such action, and the amount of any damages and costs adjudged against him, which said fees, expenses, damages and costs shall be paid from the county revenue fund.

SEC. 147. The auditor of state shall, on or before the

first day of April of each year, obtain from the local land offices in the state, and from the several land grant railroad companies, lists of lands sold or contracted to be sold during the previous year, and certify them for taxation, together with the various classes of state lands sold during the same year, to the auditors of the various counties in which such lands may be situated. He shall also, at the same time, obtain lists of lands reverting to the railroad companies each year by reason of the forfeiture of contracts and certify the same to the respective county auditors for collection of taxes, and it shall be the duty of the railroad companies to report such sales and forfeitures on or before the first day of April each year to the auditor of state: *Provided*, That all forfeited lands not so reported shall be held for all taxes accruing thereon.

State auditor must obtain lists of lands.

SEC. 148. The auditor of state shall prescribe the form of all blanks and books required under the provisions of this act. He shall hear and determine all matters of grievance relating to taxation on account of excessive valuation of property, or for other cause, when submitted to him with a statement of facts in the case and favorable recommendation of the commissioners of the county in which the property is situated. He shall keep a record of all cases so referred, and of all decisions rendered, and, upon deciding any case, he shall forward a certified copy of such decision to the county auditor, who shall file the same and correct his books accordingly. He shall decide all questions that may arise in reference to the true construction of this act, in accordance with the advice and opinion of the attorney general, and such decision shall have force and effect until annulled by the judgment or decree of a court of competent jurisdiction.

Forms for blanks.

Hearing grievances.

Decide construction of act.

SEC. 149. Every person holding a tax certificate shall, at least ninety days before the expiration of the time for the redemption of the lands therein described, present such certificate to the county auditor, and thereupon the auditor shall prepare, under his hand and official seal, a notice to the person in whose name such lands are assessed, specifying the description of such lands, the amount for which the same were sold, the amount required to re-

Tax certificates.

deem such lands from such sale, exclusive of the costs to accrue upon such notice, and the time when the redemption period will expire, which notice the auditor shall deliver to the sheriff of the proper county for service and return. The sheriff shall, within twenty days after the receipt by him of said notice, serve and return the same to the auditor. Such service shall be made in the manner prescribed for the service of a summons in a civil action in the superior court. If the person named in such notice cannot be found in the county, and there be any person in the actual possession of the land in such notice described, the same shall in like manner be served upon him. If the person named in such notice cannot be found in the county, and there be no person in the actual possession of said land, of both which facts the return of the sheriff shall be *prima facie* evidence, the auditor shall cause such notice to be published, once in each week for three successive weeks, in some newspaper printed and published in the county where such lands are situated, if there be one; if there be none, then in some newspaper printed and published at the capital of the state. For his services in serving such notice, the sheriff shall be entitled to the same fees that now are or hereafter may be allowed him for the service of summons in a civil action in the superior court. The fees of the sheriff for serving, and the printer's fees for publishing such notice shall be added to the amount required to redeem such land, and shall be paid by the party offering to redeem such land before any certificate of redemption shall issue. In case of failure on the part of the holder of any tax certificate to present the same to the auditor at the time hereinbefore provided, the same may be so presented at any time thereafter; and thereupon such notice shall be issued and served as hereinbefore provided, and the time for the redemption of such lands shall expire sixty days after the service of such notice: *Provided*, That the county shall not become liable for any expenses incurred under the provisions of this section.

Sheriff's fees.

When owner dies.

SEC. 150. That whenever the lands of any person heretofore have been or hereafter shall be sold for taxes, and

the owner of such lands, after such sale, and before the expiration of the period of redemption, heretofore has deceased or hereafter shall de cease, the executor or administrator of such owner, or any person interested in his estate as heir, devisee or creditor, may redeem such lands from any such sale at any time within four years from the date thereof. If such redemption be made by a creditor, the amount paid to effect such redemption, with interest thereon at the rate of ten per cent. per annum, shall constitute a valid claim against the estate of the deceased.

Limit for redemption.

SEC. 151. If such redemption be made by an executor or administrator, he shall at the time of the making thereof, produce his letters, testamentary or of administration, to the county auditor. If made by any other person, he shall make and file with such auditor an affidavit stating under what right or claim such redemption is made.

Redemption by executor.

SEC. 152. Upon any such redemption being made, the county auditor shall make and deliver to the person making such redemption a certificate containing the name of the person redeeming, a statement of the claim or right upon which such redemption was made, the amount paid to redeem, a description of the land redeemed, the date of the sale of such lands, and the year in which the taxes were levied for which such sale was made, which certificate shall have the effect to annul any such sale, and such certificate may be recorded as other deeds of real estate, and with the like effect as evidence or otherwise.

Auditor shall certify redemption.

SEC. 153. The state auditor shall annually provide the necessary assessment books and blanks for each county, at the expense of the state. The assessment books and blanks shall be in readiness for delivery to the assessors on the last Saturday of March in each year, and the assessors shall meet on that day, at the office of the county auditor, for the purpose of receiving such books and blanks, and for conference with the auditor in reference to the performance of their duties: *Provided*, That counties having an assessment exceeding ten millions of dollars may provide their own assessment books, the expense of such books to be paid by the county.

State auditor shall provide books and blanks.

SEC. 154. All laws and parts of laws heretofore enacted

Repealing section.

upon any of the subjects in this act provided for be and the same are hereby repealed: *Provided, always,* That the repeal of said acts and parts of acts shall not be construed to impair any right existing, or affect any proceeding pending, at the time this act shall take effect; but all proceedings for the assessment of any tax, or collection of any tax, or special assessment then remaining incomplete, may be completed pursuant to the provisions of this act. The provisions of this act, so far as the same shall be applicable, shall apply to redemptions from sales made for taxes or special assessments previous to the taking effect hereof, and the mode of giving notice and issuing deeds upon certificates of sales made for taxes.

Received by the governor March 28, 1890.

[*Note by the Secretary of State.*—The foregoing act having been presented to the governor of the state for his approval, and not having been filed in the office of the secretary of state within the time prescribed by the constitution of the state, with his objections thereto, has become a law under the provisions of the constitution.]