

such weed district which shall be done in the same manner as is provided in this act for the election of the first directors of a district organized under this act.

SEC. 16. That chapter 34 of the Session Laws of 1907, page 45; chapter 150 of the Laws of 1921, pages 563 to 568; chapter 60 of the Laws of 1911, pages 327 to 329, and chapter 106 of the Laws of 1913, pages 305 to 311, are hereby repealed.

Statutes
repealed.

Passed the House February 21, 1929.

Passed the Senate March 7, 1929.

Approved by the Governor March 20, 1929.

CHAPTER 126.

[H. B. 147.]

PROPERTY SUBJECT TO TAXATIONS AND EXEMPTIONS.

AN ACT relating to exemption from taxation of property owned by veterans' organizations, and amending Section 7, Chapter 130 of the Laws of the Extraordinary Session of 1925.

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

SECTION 1. That section 7 of chapter 130 of the laws of the Extraordinary Session of 1925, pages 230 to 234, be amended to read as follows:

Amends
§ 7, Chap.
130, Laws
Ex. Session
1925.

Section 7. All real and personal property now existing, or that shall be hereafter created or brought into this state, shall be subject to assessment and taxation for state, county and other taxing district purposes as provided by law, upon equalized valuations thereof, fixed with reference thereto on the first day of March at 12 o'clock meridian, in each and every year in which the same shall be listed, except as hereinafter provided.

All real
and personal
property
subject to
assessment
and taxation
as of
March 1.

The following property, to the extent herein limited, shall be exempt from taxation:

Exemptions.

Public
cemeteries.

Churches.

Grounds
not exceed-
ing 120x120.

Non-sec-
tarian
organiza-
tions.

Art, scien-
tific or his-
torical
collections.

Property of
war veterans'
organiza-
tions.

First: All lands used exclusively for public burying grounds or cemeteries, all churches built and supported by donations whose seats are free to all, and the grounds whereon such churches are built, not exceeding one hundred and twenty feet by two hundred feet in quantity, together with a parsonage: *Provided*, That in any case the area exempted shall include all ground covered by such churches and parsonages and the structures and ground necessary for street access, light and ventilation, but the area of unoccupied ground exempted in connection with both church and parsonage under this proviso shall not exceed the equivalent of 120 by 120 feet. The parsonage need not be on land contiguous to the church property if the total area exempted does not exceed the area above designated: *Provided*, That such grounds are used wholly for church purposes and not otherwise; also the property of other non-sectarian organizations or associations, organized and conducted primarily and chiefly for religious purposes and not for profit, which shall be wholly used, or to the extent solely used for the religious purposes of such association, or for the educational, benevolent, protective or social departments growing out of, or related to, the religious work of such associations: *Provided*, Such purposes are for the general public good and such properties are devoted to the general public benefit; also all art, scientific or historical collections of associations, maintaining and exhibiting such collections for the benefit of the general public and not for profit; also all the property of all organizations and societies of veterans of any war of the United States recognized as such by the United States War Department, which shall have national charters, and which shall have for their general purposes and objects, the preservation of the memories and associations incident to their war service and the consecration of

the efforts of their members to mutual helpfulness and to patriotic and community service to state and nation, provided such property shall be primarily used in such manner as may be reasonably necessary to carry out the purposes and objects of such societies.

Second: All property, whether real or personal, belonging exclusively to the United States, the state, any county or municipal corporation.

Property of U. S., state, county.

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

Fire engines and equipment for extinguishing fires.

Fourth: All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions are supported in whole or in part by public donations or private charity, and all of the income and profits of such institutions are devoted, after paying the expenses thereof, to the purposes of such institutions, and the grounds, whenever such libraries, orphanages, institutions, homes and hospitals are built and when used exclusively and not otherwise for the purposes in this subdivision enumerated. In order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes, within the true intent of this act, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated, shall have access to the books of such institutions, and the institution claiming exemption shall provide by its articles of incorporation that the mayor of the city and the chairman of the board of county commissioners wherein such institution is located shall be

Free public libraries, orphanages, orphan asylums, homes for aged and infirm, hospitals.

Oath of
superintend-
ent or
manager.

ex officio trustees thereof, and shall be notified of each and every meeting thereof, and shall have the same powers as a trustee of such institution. And the superintendent or manager of the library, orphanage, institution, home or hospital claiming exemption from taxation under this act shall make oath before the assessor that the income and the receipts thereof including donations to it, have been applied to the actual expenses of maintaining it, and to no other purpose. He shall also, under oath make annual report to the state board of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived and the object to which disbursements have been applied, and shall furnish in the said report full and complete vital statistics for the use and information of the state board of health, who may publish the same in its annual report.

Property of
school or
college.

Property
used solely
for educa-
tional pur-
poses.

Not over
ten acres in
extent.

Accredited
school of
collegiate
grade.

Fifth: All property, real and personal, owned by any school or college in this state, supported in whole or in part by gifts, endowments or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution, and which is open to all persons upon equal terms: *Provided*, That said property is used solely for educational purposes (or the revenue therefrom be devoted exclusively to the support and maintenance of such institution): *And provided, further*, That the real property so exempt shall not exceed ten acres in extent, and shall be used exclusively for college or campus purposes: *Except, however*, That any school of collegiate grade and accredited by the state board of education shall be entitled to an exemption of not more than forty acres of real property used exclusively for said purposes, but no corporation shall be entitled to more than one such larger exemption, and where the college is under the direction or control of any religious de-

nomination such larger exemption shall be allowed to one college only directed or controlled by such religious denomination: *And provided, further,* That real property owned or controlled by such institution and leased or rented by them for the purpose of deriving revenue therefrom shall not be exempt from taxation under the provisions of this section: *Provided, further,* That the annual income from such endowment is equal to or exceeds all incomes from tuitions received by said institutions. Before any exemption provided for by this subdivision shall be allowed for any year, the institution claiming such exemption shall file with the county assessor of the county wherein such property is situated and subject to taxation, on or before the first day of March in such year, a statement verified by the oath of the president, treasurer, or other proper officer of such institution, containing a list of all property claimed to be exempt, the purpose for which the same is used, the revenue derived from the same for the preceding year, the use to which such revenue was applied, the number of students in attendance at such school or college, and the total revenues of the same with the source from which the same was derived, and the purposes to which such revenues were applied, giving the items of such revenues and expenditures in detail. The county assessor of the county wherein such property is subject to taxation and such exemption is claimed, shall at all times have access to the books and records of such institution in order to determine whether any property claimed to be exempt from taxation should be exempted under the provisions of this section.

Property
producing
revenue
not exempt.

Institution
to file
statement
under oath.

County
assessor to
have access
to books.

Sixth: The personal property of each head of a family or widow liable to assessment and taxation of which such individual is the actual and *bona fide* owner to an amount of three hundred dollars: *Provided,* That each person shall list all of his personal

\$300 exemp-
tion to
head of
family or
widow.

property for taxation and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of the assessment and assess the remainder.

Seventh: The property owned by humane societies in this state in actual use by such societies not exceeding ten thousand dollars in taxable value owned by any society.

Humane societies not exceeding \$10,000 value.

Passed the House February 21, 1929.

Passed the Senate March 6, 1929.

Approved by the Governor March 20, 1929.

CHAPTER 127.

[H. B. 218.]

TAX INVESTIGATION COMMISSION.

AN ACT authorizing the Governor to appoint a commission to investigate, in conjunction with the state tax commission, the subject of taxation, to employ assistants in making such investigation, requiring said commission to report thereon, and making an appropriation therefor.

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

SECTION 1. That the governor of the State of Washington be and he is hereby empowered to appoint an advisory commission of nine (9) members, who shall serve without compensation, and whose duties shall be, in conjunction with the state tax commission, to investigate the entire subject of taxation.

Governor to appoint 9 members.

SEC. 2. That said advisory commission shall, with the approval of the governor, employ such assistants as may be necessary to make a thorough and comprehensive investigation and study of the entire subject of taxation.

Assistants.

SEC. 3. That said advisory commission, in conjunction with the state tax commission, shall report

Report.