

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

Passed the Senate February 3, 1939.

Passed the House February 9, 1939.

Approved by the Governor February 17, 1939.

CHAPTER 15.

[H. B. 33.]

REGISTRATION OF VOTERS.

AN ACT relating to the qualification of electors, the registration of voters, defining the duties of certain officers in connection therewith, and amending section 5114-3 of Remington's Revised Statutes.

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

SECTION 1. That section 5114-3 of Remington's Revised Statutes be and is hereby amended to read as follows:

Amends
§ 5114-3,
Rem. Rev.
Stat.

Section 5114-3. The county auditor of each county shall be the registrar of voters for all precincts within the county lying outside of incorporated cities and towns, hereinafter designated as rural precincts, and the clerk or comptroller, of each incorporated city or town shall be the registrar of voters for all precincts within the city or town. The county auditor shall appoint, from time to time, a deputy registrar of voters for each rural precinct of the county, who shall be a legal voter, and shall hold office at the pleasure of the county auditor. It shall be permissible for one person to act as deputy registrar for not more than five (5) precincts, at the discretion of the county auditor: *Provided*, That in case a precinct lies partly within and partly without the corporate limits of a city or town, the registrar of voters of such city or town shall be the registration officer of that portion of such precinct

Registrars
designated.

Deputies.

Precinct
partly within
city.

without the city or town, but the voters within the city or town, and those without, shall be registered in separate registration files.

Passed the House February 16, 1939.

Passed the Senate February 15, 1939.

Approved by the Governor February 20, 1939.

CHAPTER 16.

[H. B. 103.]

PROPERTY ERRONEOUSLY ASSESSED.

AN ACT relating to taxation; providing for cancellation of or reduction in the assessment of property erroneously assessed through errors in description, double assessments or manifest errors in assessment which do not involve a revaluation of the property, and the correction of error in extending tax-rolls and for the refund of taxes based thereon; defining the duties of certain state and county officers in connection therewith; and declaring an emergency.

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

SECTION 1. Whenever a taxpayer believes or has reason to believe that, through error in description, double assessments or manifest errors in assessment which do not involve a revaluation of the property, he has been erroneously assessed or that a tax has been incorrectly extended against him upon the tax-rolls, and the tax based upon such erroneous assessment or incorrect extension has been paid, such taxpayer may initiate a proceeding for the cancellation or reduction of the assessment of his property and the tax based thereon or for correction of the error in extending the tax on the tax-rolls, and for the refund of the claimed erroneous tax or excessive portion thereof, by filing a petition therefor with the county assessor of the county in which the property is or was located or taxed, which petition

Proceedings
for cancella-
tion or
reduction of
erroneous
assessment.

Petition.