

## CHAPTER 152.

[H. B. 245.]

## RE-ASSESSMENT AND RE-TAXATION OF PROPERTY.

AN ACT relating to revenue and taxation, providing for the re-assessment and re-taxation of property, and amending section 2, chapter 106, Laws of 1931.

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

Amend-  
ments.

SECTION 1. That section 2 of chapter 106 of Laws of 1931 (section 11302 of Remington's Revised Statutes) be amended to read as follows:

Reassessment  
of taxes paid  
under  
protest.

Section 2. Whenever it is alleged in any protest accompanying the payment of taxes heretofore or hereafter filed with any county or state board or officer, or in any petition or complaint heretofore or hereafter served or filed in any Court for or on behalf of such taxpayer that any error in taxation has occurred in the assessment or taxation, or re-assessment or re-taxation, heretofore or hereafter made of any property taxable in this state, and that such assessment or re-assessment or tax is excessive or void in whole or in part, such property may forthwith, in the manner provided in this act, be re-listed, re-valued, re-assessed and re-taxed for the year or years in the assessment and taxation, or re-assessment and re-taxation, of which such error or errors in taxation are so alleged to have been made. One or more re-assessments shall not exhaust the assessing officials' power to re-assess, where authority to make a further re-assessment is given by judicial decree.

Passed the House February 21, 1941.

Passed the Senate March 13, 1941.

Approved by the Governor March 21, 1941.