

tract shall operate to automatically withdraw such lands from the fire protection district unless the fire protection district commissioners shall unanimously agree by appropriate resolution that such lands may continue to be and remain a part of the fire protection district. The provisions of RCW 57.28.110 shall apply to territory withdrawn from a fire protection district.

Effect of incorporation of territory within district.

Taxes and assessments.

SEC. 3. This act is necessary for the immediate preservation of the public peace, health, or safety, for the support of the state government and its existing public institutions, and shall take effect immediately.

Emergency.

Passed the House February 19, 1955.

Passed the Senate March 7, 1955.

Approved by the Governor March 14, 1955.

CHAPTER 112.

[H. B. 93.]

TAXATION—INCORRECT LISTING—PROCEDURE.

AN ACT relating to correction of tax rolls and cancellation of uncollectible taxes; amending section 107, chapter 130, Laws of 1925, extraordinary session and RCW 84.56.390 through 84.56.400.

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

SECTION 1. Section 107, chapter 130, Laws of 1925 extraordinary session (heretofore codified as RCW 84.56.390 through 84.56.400) is divided and amended as set forth in sections 2 and 3 of this act.

Division and amendment.

SEC. 2. (RCW 84.56.390) If the county treasurer has reason to believe or is informed that any person has given to the county assessor a false statement of his personal property, or that the county assessor has not returned the full amount of personal property required to be listed in his county, or has omitted or made erroneous return of any property which is by law subject to taxation, or if it comes

Enacted without amendment.

to his knowledge that there is personal property which has not been listed for taxation for the current year, he shall prepare a record setting out the facts with reference thereto and file such record with the county board of equalization. The county board of equalization shall reconvene on the third Monday in April for the purpose of considering such matters as appear in the record filed by the treasurer and may issue compulsory process and require the attendance of any person having knowledge of the articles or value of the property erroneously or fraudulently returned, and examine such person on oath in relation to the statement or return of assessment, and the board shall in all such cases notify every person affected before making a finding, so that he may have an opportunity of showing that his statement or the return of the assessor is correct.

Record of errors.

SEC. 3. (RCW 84.56.400) The county treasurer shall also make and file with the county board of equalization a record, setting forth the facts relating to such manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of property which do not involve a revaluation of property, such as the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family, as shall come to his attention after the rolls have been turned over to him for collection. The said record shall also set forth by legal description all property belonging exclusively to the state, any county or any municipal corporation whose property is exempt from taxation, upon which there remains, according to the tax roll, any unpaid taxes.

Record of exempt property.

Duties of county board of equalization.

The county board of equalization at its meeting on the third Monday in April shall consider such matters as appear in the record filed with it by the county treasurer, and shall only correct such matters

as are set forth in such record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors hereinbefore mentioned: *Provided*, That the board shall cancel all unpaid taxes upon property which belongs exclusively to the state, any county or municipal corporation. The board shall make findings of the facts upon which it bases its decision on all matters submitted to it, and when so made the assessment and levy shall have the same force as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

The board at its April meeting shall consider only matters referred to it by the records of the county treasurer under this section and RCW 84.56.390.

Passed the House February 9, 1955.

Passed the Senate March 8, 1955.

Approved by the Governor March 14, 1955.

CHAPTER 113.

[S. B. 63.]

TAXATION—SETTLEMENT AND ADJUSTMENT BETWEEN COUNTIES AND STATE.

AN ACT relating to taxation; providing for settlement and adjustment between counties and the state of taxes and amending section 1, chapter 69, Laws of 1949 and RCW 84.56.280 and 84.56.290.

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

SECTION 1. Section 1, chapter 69, Laws of 1949 (heretofore divided and codified as RCW 84.56.280 and 84.56.290) is divided and amended as set forth in sections 2 and 3 of this act.

Division and amendment.

SEC. 2. (RCW 84.56.280) Immediately after the last day of each month, the county treasurer shall