

CHAPTER CXXIV.

[S. B. No. 260.]

REVENUE LAW.

AN ACT to provide for the assessment and collection of taxes in the State of Washington, and declaring an emergency.

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

SECTION 1. That 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 the support of the state government, and for county, school, municipal or such other purposes as shall be designated by law, upon equalized valuations thereof, fixed with reference thereto on the first day of April at 12 o'clock, meridian, in each and every year in which the same shall be listed, except such property as shall be expressly exempted therefrom by the provisions of law.

All property subject to assessment and taxation unless expressly exempted.

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, or other fixtures of whatsoever kind thereon, and all rights and privileges thereto belonging, or in any wise appertaining, and all quarries and fossils in and under the same, which the law defines, or the courts may interpret, declare and hold to be real property under the letter, spirit, intent and meaning of the law, for the purposes of taxation.

Real property defined.

SEC. 3. Personal property for the purposes of taxation shall be construed to embrace and include, without specially defining or enumerating it, all goods, chattels, moneys, stocks or estate; all improvements upon lands, the fee of which is still vested in the United States, or in the State of Washington, or in any railroad company or corporation, and all and singular of whatsoever kind, name, nature and description, which the law may define or the courts interpret, declare and hold to be personal property, for the purpose of taxation, and as being subject to the laws, and

Personal property defined.

under the jurisdiction of the courts of this state, whether the same be in any marine craft, as ships and vessels, or in other property holden under the laws and jurisdiction of the courts of this state, be the same at home or abroad; all credits including accounts, notes, bonds, certificates of deposit, judgments, choses in action and all other debts of whatsoever kind or nature, due or to become due (whether secured or not by mortgage or otherwise): *Provided, however,* That in making up the amount of money or credits which any person is required to list or have listed or assessed, he will be entitled to deduct from the gross amount thereof all debts in good faith owing by him, but no acknowledgment 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 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 found to contribute; but no person will be entitled to any deduction on account of any obligation 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: *Provided,* That credits shall be assessed at their true and actual value: *And provided further,* That mortgages and all credits for the purchase of real estate shall not be considered as property for the purposes of this act.

Definition
of terms.

SEC. 4. The term "money" or "moneys," wherever used in this act, shall be held to mean gold and silver coin, gold and silver certificates, 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 with-

draw in money on demand. The term "tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands," wherever 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. 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. Whenever 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 term "person," whenever used in this act, shall be construed to include firm, company or corporation. The words "county auditor," when used in this act, shall be construed to mean register or recorder, whenever it shall be necessary to use the same for the proper construction of this act.

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 their proper occupancy; *second*, 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: *Provided*, Such grounds are used wholly for church purposes; *third*, all property, whether real or personal, belonging exclusively to any county, municipal corporation, 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 or other buildings or property belonging to any county, township, city or town, used exclusively for the accommodation or support of the poor; *sixth*,

Special exemption from taxation.

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 any fire company organized therein; *seventh*, all free public libraries, hospitals for the care of the sick, supported in whole by charity, orphanages and orphan asylums, institutions for the reformation of fallen women, and homes for the aged and infirm, and the grounds whereon such libraries, hospitals, asylums, institutions or homes are built, not exceeding one hundred and twenty feet by two hundred feet, when used exclusively for the purposes in this subdivision enumerated; *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: *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 this assessment, and assess the remainder.

All property listed annually.

SEC. 6. All real and personal property in this state, subject to taxation, shall be listed and assessed every year, with reference to its value on the first day of April preceding the assessment: *Provided*, That no male animal kept solely for breeding purposes shall be assessed for more than three hundred dollars.

Change of residence; assessment, how and when made.

SEC. 7. The owner of personal property removing from one county 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 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 for the current year on the property in another state or county, he shall not be again assessed for such year.

SEC. 8. Personal property shall be listed in the manner following: *First*, Every person of full age and sound mind, being a resident of this state, shall list all his moneys, notes, accounts and other credits, bonds or stock, shares of stock of joint stock or other companies (when the property of such company is not assessed in the state), 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 the deceased person, or by the executor or administrator; *sixth*, the property of corporations whose assets are in the hands of receivers, by such receivers or their agents; *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*, money and property in litigation, in possession of any county officer, must be assessed to the custodian thereof, and the taxes thereupon paid by the custodian thereof under the direction of the court.

Manner of listing personal property, and by whom listed.

SEC. 9. Personal property, except such as is required in this act to be listed and assessed otherwise, shall be listed and assessed in the county where the owner or agent resides. 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 place where his business is carried on.

Place where listed.

SEC. 10. The personal property of express, transportation and stage companies shall be listed and assessed in the county where the same is usually kept. 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 inter-

Same; taxes paid where assessed.

est 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.

Same; gas
and water
mains defined.

SEC. 11. The personal property of gas and water companies shall be listed and assessed in the town or city where the same is located. Gas and water mains and pipes laid in roads, streets or alleys, shall be held to be personal property.

Street railroad,
etc., defined.

SEC. 12. The personal property of street railroad, plank road, gravel road, turnpike or bridge companies, shall be listed and assessed in the county, town or city where the same is located, and the track, road or bridge shall be held to be personal property.

Property of
non-resident,
where listed.

SEC. 13. When the owner of live stock or other personal property connected with a farm does not reside thereon, the property shall be listed and assessed in the county or place where the farm is situated.

Doubt as to
listing, how
settled.

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.

Owners or
agents to
verify state-
ment of listed
property.

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; no person shall be required to list for taxation in his statement to the assessor

any share or portion of the capital stock, or of any of the property of any company or corporation, which such person may hold in whole or in part, where such company, being required so to do, has listed for assessment and taxation its capital stock and property with the auditor of state, or as otherwise required under the laws of this state.

SEC. 16. The auditor of state shall prepare and furnish county auditors with suitable blank forms of detail lists or schedules, to be used by the assessors for the listing of property, and upon which shall be entered by the assessor, or by the owner or holder, the agent or attorney, the partner, trustee, assignee, receiver, guardian, executor or administrator, or by the president, secretary or principal accounting officer of any company or corporation, a full, true and accurate statement or listing of all property, real and personal, as being owned, held or controlled as aforesaid, and as in such detail list directed, with any and all other property that may not be specified therein, if any such there be, that may be liable to assessment and taxation, and including all property that may or shall be deducted therefrom under exemptions. Such listing shall be verified under the oath of the owner or holder of any such listed property, or by the duly authorized agent making the same, and the true and fair value of such property having been determined and fixed by the assessor, such valuation shall be entered opposite each and every item as therein listed and verified. Such detail list shall show the following schedule of property, made in accordance with the auditor's form marked No. 1, which is made a part and parcel hereof, but to which, however, may and shall be added by the auditor, assessor or his deputy, any and all other taxable property that may at any time be hereafter created or discovered, not at present appearing therein, so that no property shall escape assessment and taxation. Said detail list shall be substantially in the following form:

State auditor to prepare forms, etc.

DETAIL LIST OF PERSONAL PROPERTY.

A schedule of the numbers and amounts of all personal property in the possession or under control of _____, belonging to _____, on the first day of April, 189____, listed

Detail list to contain what.

by, of the town of, county of, and State of Washington, as required by the general revenue laws now in force in this state. Residence No. street; school district No.; road district No. (If residing in town or city, give name and number of street.)

<i>Items of property.</i>	No.	Assessor's Val.
1. Horses: { One year old.....		\$.....
{ Two years old.....		\$.....
{ Three years old and over.....		\$.....
{ Work horses.....		\$.....
{ Stallions.....		\$.....
2. Cattle: { One year old.....		\$.....
{ Two years old.....		\$.....
{ Cows.....		\$.....
{ All other cattle two years old and over.....		\$.....
3. Mules and asses of all ages.....		\$.....
4. Sheep of all ages.....		\$.....
5. Hogs of all ages.....		\$.....
6. Wagons and carriages of whatever kind.....		\$.....
7. Sewing and knitting machines.....		\$.....
8. Watches and clocks.....		\$.....
9. Melodeons and organs.....		\$.....
10. Pianofortes.....		\$.....
11. Household and office furniture, full value.....		\$.....
12. Agricultural tools, implements, machinery.....		\$.....
13. Gold and silver plate and plated ware.....		\$.....
14. Diamonds and jewelry, and fire arms.....		\$.....
15. Royalties and patent rights.....		\$.....
16. Steamboats, sailing vessels, wharf boats, barges, etc.....		\$.....
17. Goods and merchandise, lumber, saw-logs, wood, coal, wool, hides, etc.....		\$.....
18. Manufacturers' materials and manufactured articles.....		\$.....
19. Manufacturers' tools, implements and machinery, including engines and boilers.....		\$.....
20. Moneys of banks (whose capital is not represented by shares of stock), bankers, brokers or stock jobbers.....		\$.....
21. Credits of banks (whose capital is not represented by shares of stock), bankers, brokers or stock jobbers.....		\$.....
22. Moneys other than of banks, bankers, brokers or stock jobbers, gold dust or bullion on hand or deposit.....		\$.....
23. Bonds and stocks (other than bank stock).....		\$.....
24. Shares of gas, wharf or water stock.....		\$.....
25. Notes, accounts, warrants and other credits.....		\$.....
26. Shares of capital stock of insurance or other companies and associations not incorporated by the laws of this state.....		\$.....
27. Stock and furniture of sample rooms, saloons and eating houses, including billiard, bagatelle and similar tables.....		\$.....
28. Hay, wheat, oats, corn, barley or other farm products.....		\$.....
29. The value of all elevators, warehouses and improvements on lands, the title to which is vested in any railroad company.....		\$.....
30. The value of all improvements on lands held under the laws of the United States.....		\$.....
31. Shares of stock of insurance or other companies or associations incorporated under the laws of this state.....		\$.....
32. Gas or water mains. Total number of feet and size.....		\$.....
33. Gas or water pipe other than mains. Total number of feet and average size.....		\$.....
34. Telegraph, telephone and electric light lines, as per schedule marked "F," in addition to their personal property above listed.....		\$.....
35. Cable, horse and electric railways, as per schedule marked "F," in addition to their personal property above listed.....		\$.....
36. The value of all other articles of personal property not included in the preceding items.....		\$.....
Total value of all personal property listed by assessor under section 16 of revenue law.....		\$.....
.....		\$.....
Total exemptions.....		\$.....
Total value of all personal property assessed by assessor under section 16 of revenue law.....		\$.....

DETAIL LIST OF REAL PROPERTY OF, OF COUNTY, WASHINGTON, 189....

Resident road district Resident school district Character or designation of property. Description of lands and town property. (In describing lands state whether they are farming, grazing, mineral or timber lands; also, if city or town property, give the name of the town and plat, or addition, and give accurate description of all other designated real estate under this head.) Town or city property. No. lot. No. block. No. of section. No. of township. No. of range. No. of acres in each tract or parcel except lots. No. of acres in each tract or parcel improved. Property, road district. Property, school district. Full cash value of each tract, parcel, lot or block of land assessed. Full cash value of improvements on each tract, lot or parcel of land assessed. Full cash value of all real property assessed. Road poll. Bridge.

Form of real property detail list.

RECAPITULATION.

Farm lands, unimproved (acres), Grazing lands (acres), Timber lands (acres), Mineral lands (acres), Improved lands (acres), Total acreage, Aggregate assessed value of real property, \$..... Aggregate assessed value of personal property, \$..... Total valuation of all property assessed, \$..... Total road poll tax, \$.....

AFFIDAVIT OF PERSON LISTING THE WITHIN PROPERTY.

STATE OF WASHINGTON, COUNTY OF, SS.

I,, do solemnly swear that I am a resident of the county of, that the within and foregoing detail lists contain full and correct statements of all property subject to taxation in this county which I or any firm of which I am a member, or any corporation, association or company of which I am president, cashier, secretary or managing agent, owned, claimed, possessed or controlled on the first day of April, 189..., at 12 o'clock meridian, and which is not already assessed for said year, and that I have not in any manner whatever transferred or disposed of any property or placed any property out of said county

Affidavit of party listing property.

or my possession for the purpose of avoiding any assessment upon the same, or of making this statement.

.....,
Residence,

Subscribed and sworn to before me this day of
....., 189.....

....., *County Assessor.*

Assessor may examine party under oath as to correctness of list.

SEC. 17. When 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.

Merchandise defined and how listed.

SEC. 18. 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 the state, shall be held to be a merchant, and when he is by this act required to make out and to 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.

Exceptions.

Stock of nurserymen, etc., to be listed.

Manufacturers' property, how assessed.

SEC. 19. 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.

Stock and machinery of, to be listed.

SEC. 20. The president, secretary or principal accounting officer or agent 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 its property, setting forth particularly—*First*, The name and location of the company or association; *second*, the real property of the company or association and where situated; *third*, the nature and value of its personal property. The real and personal property of such company or association shall be assessed the same as other real and 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.

Officers of companies and associations to deliver statements to assessor.

SEC. 21. All the shares of stock in banks, whether of issue or not, existing by authority of the United States or of the state, and located within the state, shall be assessed to the owners thereof in the cities or towns where such banks are located, and not elsewhere; in the assessment of all state, county and municipal taxes imposed and levied in such place, whether such owner is a resident of said city or town or not, all such shares shall be assessed at their full and fair value in money on the first day of April in each year, first deducting therefrom the proportionate part

Banks, etc., where assessed and taxed.

of the value of the real estate belonging to the bank, at the same rate, and no greater, than that at which other moneyed capital in the hands of citizens and subject to taxation, is by law assessed. And the persons or corporations who appear from the records of the banks to be owners of shares at the close of the business day next preceding the first day of April in each year shall be taken and deemed to be the owners thereof for the purposes of this section.

Annual pay-
ment of tax.

SEC. 22. Every such bank or other corporation shall pay to the collector, or other person authorized to collect the taxes of the state, county, city or town in which the same is located, at the time in each year when other taxes assessed in the said state, county, city or town become due, the amount of the tax so assessed in each year upon the shares in such bank or other corporation. If such tax is not so paid, the said bank or other corporation shall be liable for the same.

Lien on shares
for unpaid
taxes.

SEC. 23. The shares of such banks or other corporations shall be subject to the tax paid thereon by the corporation or by the officers thereof, and the corporation and the officers thereof shall have a lien on all the shares in such bank or other corporation and on all the rights and property of the shareholders in the corporate property for the payment of said taxes; which lien may be foreclosed by a similar proceeding as under chattel mortgages.

To furnish list
to assessor.

SEC. 24. The cashier of every such bank shall make and deliver to the assessor of the county in which such bank is located, on or before the fifteenth day of April in each year, a statement verified by the oath of such cashier showing the name of each shareholder, with his residence and the number of shares belonging to him at the close of the business day next preceding the first day of April, as the same then appeared on the books of said bank. If the cashier fails to make such statement, said assessor shall forthwith, upon such failure, obtain a list of shareholders, with the residence of and number of shares belonging to each.

Foreign banks,
how taxed.

SEC. 25. Foreign banks and private bankers doing business in this state and having no fixed amount of capital

paid in and used permanently in the conduct of such business, shall be assessed on an amount equal to a general average of money used as exhibited by daily or monthly balance sheets during the year preceding the time of rendering such tax list to the assessor. If such bank or banker shall refuse to make such return of capital as above provided, then the assessor shall proceed to make an arbitrary assessment, which shall be as fair and as equable as he may be able to make from the best information he possesses.

Arbitrary
assessment,
when.

SEC. 26. Property held under a contract for the purchase thereof, belonging to the state, county or municipality, and school and other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same.

Property
under contract.

SEC. 27. 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 been issued.

Improvements
on public
lands.

SEC. 28. 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 railroads 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.

Railroad corporations to
return sworn
lists.

SEC. 29. They shall in the month of April of the year eighteen hundred and ninety-three, and at the same time each year thereafter, make out and file with the county assessors 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

When schedules to be made
out, what to
contain, etc.

and stations located on the right-of-way. New companies shall make such statement in April next after the location of their roads.

Right-of-way.

SEC. 30. All land occupied and claimed exclusively as the right-of-way for railroads by railroad companies or corporations, with all the tracks and all the substructures 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 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 purposes of taxation.

Railroad improvements, when deemed personal property.

SEC. 31. All railroad improvements, other than the track, substructures and superstructures which support the same, wherever situated, upon the land occupied as the right-of-way owned or occupied by any railroad company or person, used or occupied as such right-of-way, must be separately assessed as personal property.

Values listed and taxed in each county relatively.

SEC. 32. The value of the "railroad track" shall be listed and taxed in the several counties in the proportion that the length of the main track in such county bears to the whole length of the road in the 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 in which the same are located.

Moveable railroad property treated as personal.

SEC. 33. The moveable 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 assessor 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,

Lists, what to contain.

platform cars, wrecking cars, pay cars, hand cars and all other kind of cars.

SEC. 34. The rolling stock shall be listed and taxed in the several counties in the proportion that the length of the main track used or operated in such county 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.

Rolling stock,
how listed
and taxed.

SEC. 35. All tools, machinery and material 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 wherever the same may be on the first day of April of each year. All the real estate other than that denominated railroad track and right-of-way, belonging to any railroad, shall be listed as lands or lots, as the case may be, in the county where the same are located and shall be assessed with the improvements in the same manner as other similar property is assessed.

Other railroad
personal
property,
when taxed.

SEC. 36. The proper officer of each railroad 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 railroads under the terms "lands," "lots" and "personal property."

SEC. 37. At the same time that the "lists or schedules" as hereinbefore required to be returned to the county assessor, 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 as "railroad tracks," giving the length of the main and side or second tracks and turnouts, and showing the proportions in each

Lists and
schedules to be
returned to
state auditor.

What to con-
tain, in detail.

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 per 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 the stock; (4) the total amount of all indebtedness except 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.

¶
Duty of assessor when company fails to return lists.

SEC. 38. If any person, company or corporation owning, operating or constructing any railroad, shall neglect to return to the county assessors 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 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 assessor or state auditor, such corporation, company or person shall forfeit, as a penalty, not less 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.

SEC. 39. 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.

Plat of lots, how designated.

SEC. 40. Any person, company or corporation using or operating a telegraph, telephone or electric light line in this state, shall, annually, in the month of April, return to the county assessor a schedule or statement, under oath, as follows: *First*, the amount of capital stock authorized, and the number of shares into which said 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 give the date, character, extent and value of such franchise, the number of poles per mile, the number of wires, and every electric light company shall give the kind of lights and the number of each kind supplied, the location and value of the electric plant, whether the ground is owned or leased, and, if leased, the owner's name, and the value of the plant separate from such ground. 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, and it shall be the duty of the county assessor to transmit a copy of such schedule to the state auditor on or before the first Monday in September of each year. All property, real and personal, owned by such person, company or corporation and situated in this state must be listed and assessed for taxation, and shall be subject to the same levies as the property of individuals and the same rules that govern other companies and corporations.

Telegraph and telephone companies to return lists of property to assessor, and what lists to contain.

State auditor to prescribe forms of schedules.

All property to be listed for taxation.

SEC. 41. 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

Penalty for giving false statements.

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 country treasury to the credit of the general fund.

Same.

SEC. 42. Whoever shall willfully make a false list, schedule or statement, under oath, shall, in addition to the penalty provided in the preceding section, be liable as in case of perjury.

Insurance companies to be taxed on premiums.

SEC. 43. 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 April in each year, a statement, under oath, stating the amount of all premiums received by said companies during the year and the amount of all losses paid and shall pay into the state treasury a tax of two per cent. on all such premiums collected, less the amount losses paid. The auditor of state shall file such verified statement and schedule in his office and certify the amount of such gross receipts, less losses as aforesaid, to the state treasurer. Within ten days thereafter such insurance company shall pay or cause to be paid into the state treasury a tax of two per cent. upon all such gross receipts, less such losses paid in the State of Washington, which payment when so made, shall be in lieu of all taxes upon the personal property of such company and the shares of stock therein. Any insurance company failing or refusing to render such statement and to pay the required two per cent. tax thereon for more than thirty days after the time so specified shall be liable to a fine of one hundred dollars for each additional day such statement and payment is delayed, and the taxes may be collected by distraint and the fine recovered by an action to be instituted by the attorney general, in the name of the state, in any court of competent jurisdiction, and such company is enjoined from doing business in this state until such payment of taxes,

Penalty for failure to pay tax.

and fine, should any be imposed, is fully made, and notice thereof given to the auditor of state, as required in all other instances, upon payment of taxes or other moneys to the state treasurer: *Provided*, That all real property, if any, of such company shall be listed, assessed and taxed the same as real property of like character of individuals. Proviso.

SEC. 44. 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 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. Property to be assessed at its true value in money; how determine value.

SEC. 45. The assessor shall list all real property according to the smallest legal subdivision as near as practicable, and, where land has been platted into lots and blocks, he shall list each lot or fraction thereof separately. The assessor shall make out in the real property assessment books, in numerical order, complete lists of all lands or lots subject to taxation, showing the names of owners, if to him known, and if unknown, so stated opposite each tract or lot in pencil memorandum, the number of acres, and lots Real property assessed in numerical order.

or parts of lots, included in each description of property. The assessment books and blanks shall be in readiness for delivery to the assessors on the first Monday of March of each year.

Assessor, bond
of and oath
of office.

SEC. 46. 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 to be fixed by the board of county commissioners, 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.

Assessor may
appoint
deputies.

SEC. 47. Any assessor, who deems it necessary to enable him to complete the listing and the valuation of the property of his county within the time prescribed by law, may appoint one or more well qualified citizens of his county to act as his assistants or deputies, and assign them to such portion of his county 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; and each of such deputies shall receive for his services while actually employed in such work the sum which may be designated and allowed by the board of county commissioners, not exceeding five dollars per day: *Provided*, That no assessor shall appoint any deputy unless the same be actually necessary, and then for no longer time than may be actually needed: *Provided further*, That the county commissioners may limit the number of deputies to be employed by the assessor.

Compensation.

Number
limited.

Time within
which assessor
shall perform
duties.

SEC. 48. The assessor shall begin the preliminary work for each assessment not later than the first day of February of each year in all counties from the first to the six-

teenth class inclusive, and not later than the first day of March in all other counties in the state. He shall also perform the duties of listing and placing valuations on all property during the months of April, May and June of each year, and in the following manner, to wit: He shall actually view and determine as nearly as practicable, the true and fair value 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 of the names of all persons in his county liable to 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 thereupon 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 list, he shall give the name and 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.

To list names
of property
owners.

SEC. 49. 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 shall 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 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 corpo-

How names
shall be listed.

Proviso.

ration, said failure shall not impair or invalidate such assessment.

Notice to be left in case of sickness or absence of property owner.

SEC. 50. 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.

Refusal or neglect to list property.

SEC. 51. 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 list the property of such person and 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 verify his list of personal property. The assessor shall report to the county board of equalization all cases where the owner or agent of property assessed was, at the time of assessment, either absent or sick or refused to make a sworn statement in reference thereto.

Assessor may administer oaths.

School and road districts to be designated.

SEC. 52. 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 and each description of property 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 books. 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, if known, together with his postoffice address, placed opposite each amount.

SEC. 53. 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. Map of county furnished to the assessor.

SEC. 54. 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. Failure to obtain lists.

SEC. 55. The assessor shall add up and note the amount of each 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 each column, and on or before the first Monday in August he shall file the same properly indexed with the clerk of the county board of equalization for the purpose of equalization by the said board, and shall deliver therewith the lists and statements of all persons assessed. Such returns shall be verified by his affidavit, substantially in the following form: Footing on each page of assessment books.

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 county, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the Certificate of assessor.

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.

Provided, That the failure of the assessor to attach his certificate shall in nowise invalidate the assessment. After the same has been duly equalized by the county and state board of equalization, the same shall be delivered to the county auditor, who shall then extend the amount as levied by the state and county boards upon the said rolls as by law provided.

Parties may return lists to auditor, when.

SEC. 56. 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 close of the session of the board of equalization, make out and deliver to the said board a statement of the same as required by this act, and the board 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 said board 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 said board an affidavit that he was absent from his county, 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.

Exception.

Auditor to examine assessment roll and add omitted property.

SEC. 57. 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 his duty, the auditor shall ascertain the value of such property and make the necessary corrections.

SEC. 58. 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.

SEC. 59. The county commissioners, or a majority of 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 the property 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 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 at least five days' notice shall have been given in writing to the owner or agent; *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 fair and true 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 value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as they believe to be the true value thereof, after at least five days' notice shall have been given in writing to the owner or agent

thereof; *fourth*, they shall, upon complaint in writing of any party aggrieved, being a non-resident of the county in which his property is assessed, reduce the valuation of each class of personal property enumerated in section 16 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 individuals who in their opinion have 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. 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 published proceedings shall be transmitted to the auditor of the state, with the abstract of assessment hereinafter required. The county board of equalization may continue in session and adjourn from time to time during three weeks, and shall remain in session not less than three days, 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: *Provided*, That no taxes shall be extended upon the tax rolls until the property valuations are equalized by the state board of equalization for the purpose of raising the state revenue.

Auditor to
record changes
in assessment
lists.

SEC. 60. 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 and 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 second Monday of September following each county equalization. The county auditor shall, also, on or before the fifteenth day of January 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. Should the auditor of any county fail to transmit to the state auditor the first abstract provided for in this section by the time the state board of equalization convenes, and if, by reason of such failure to transmit such abstract, any county shall fail to collect and pay to the state its due proportion of the state tax for any year, the state board of equalization shall, at its next annual session, ascertain what amount of state tax said county has failed to collect, and the state auditor shall charge the amount to the proper county and notify the auditor of said county of the amount of said charge; said sum shall be due and payable immediately by warrant in favor of the state on the general county fund of said county.

Abstract of
tax rolls.

SEC. 61. The secretary of state, the commissioner of public lands and the auditor of state shall constitute the board of equalization. The auditor shall be president of the board, and they shall remain in session not to exceed twenty days; may adjourn from day to day, and employ such clerical assistance as may be deemed necessary to facilitate its labors: *Provided*, That the expense of such board shall not exceed the sum of \$500 in any one year. The said board shall meet annually, on the second Monday of September, at the office of the auditor of state, and shall examine and compare the returns of the assessment of the

State board of
equalization.

Expenses.

Duties of
board.

property in the several counties of the state, and proceed to equalize the same, so that each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all property in the state. *First:* They shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal and uniform, so far as possible, in every part of the state, for the purpose of ascertaining the just amount of tax due from each county for state purposes. *Second:* 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. *Third:* 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 return of county assessments, and to the equalization of values by said board. The said board of equalization shall apportion the amount of tax for state purposes as required by law, to be raised in the state among the several counties therein, in proportion to the valuation of the taxable property therein for the year as equalized by the board. It shall be the duty of the county auditor in each county, when he shall have received the report of the state auditor as provided in section 62 of this act, to determine the rate per cent. necessary to raise the taxes required for state purposes, as determined by the state board of equalization and place the same on the tax rolls of the county as provided by law.

Transcript of
proceedings
transmitted
to counties.

SEC. 62. When the state board complete their equalization, the auditor of state shall transmit to each county auditor a transcript of the proceedings of the board, within ten days after said board adjourns, specifying the amount to be levied and collected on said assessment rolls for state purposes for such year, and the county auditor shall compute the required per centum on the valuation thereof, as it stands after the same has been equalized by the county board of equalization, and shall extend such taxes in the proper columns on such roll: *Provided,* That the rate so

County
auditor.

computed shall not be such as to raise a surplus of more than 5 per cent. over the amount required by the state board.

SEC. 63. All county 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 county board of equalization each year, except such general taxes as may be definitely fixed by law. The amount of state tax shall be levied by the state board of equalization and the rate be ascertained by the several county auditors on the valuation in their respective counties: *Provided*, That the amount levied in any one year shall not, for general state purposes, exceed three mills on a dollar, property valuation of the entire state. The amount of levy, as determined annually by the state board, shall be certified by the auditor of state to each county auditor on or before the first Monday of November of each year. The county taxes shall be levied by the county commissioners at the time of their meeting in October of each year. Such taxes shall be based upon an itemized statement of the estimated 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 estimated expenses, with an excess of fifteen per cent. of the same. 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.

SEC. 64. For the purpose of raising a revenue for the state, county, school, road and other purposes, the board shall, at said October session, levy a tax on all taxable property in the county, as shown by the assessment roll, which tax shall be sufficient to defray the state, county, school, road and other expenses of the county or state: *Provided*, The state tax shall not exceed the amount levied by the state board of equalization; the county tax shall not exceed eight mills; the school tax shall not exceed eight

County taxes,
how levied.

County board
to levy taxes
at October
session.

mills; the road tax shall not exceed five mills; the bridge tax shall not exceed three mills; and all other taxes shall be in accordance with the laws of this state.

Auditor to make out tax rolls.

SEC. 65. The county auditor shall extend the taxes upon the assessment roll in the form hereinafter prescribed. The rate per cent. necessary to raise the required amount of the total tax for state, county, road, bridge, school and all other county and state purposes, shall be computed on the assessed valuation of property as equalized by the county board of equalization as a whole; under the head of consolidated tax, the rate per cent. necessary to raise the required amount of any special district tax shall be computed as to the attested valuation of property within such district as equalized by the county board of equalization; all taxes assessed against any property shall be added together and carried to the total column. In extending any tax whenever it amounts to a fractional part of a cent greater than five mills, it shall be made one cent, and whenever it amounts to a fractional part of a cent less than five mills, it shall be dropped. The amount of all taxes shall be entered in the proper columns as shown by entering the rate per cent. of consolidated tax and of such special tax at the head of the proper columns. On the first day of each month the county treasurer shall distribute *pro rata* according to the rate of levy for each fund the amount collected as consolidated tax during the preceding month and shall certify the same to the county auditor.

Auditor's certificate to tax roll.

SEC. 66. It shall be the duty of the county auditor to make in each tax book or list, a certificate in the following form, viz.:

I, A..... B....., auditor of county, State of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of for the year one thousand eight hundred and

Witness my hand and seal this day of
....., *County Auditor*.

Fiscal year.

SEC. 67. The assessment 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. 68. On the first Monday of January next succeeding the date of levy of taxes the county auditor shall deliver to the county treasurer the assessment rolls of his county, for such assessment year, with his warrant thereto attached, authorizing the collection of said taxes, taking his receipt therefor. The amount of said taxes due upon said books shall be charged to the treasurer in an account to be designated as treasurer's "Tax Roll Account" for 18....., and said books with the warrants for collection shall be full and sufficient authority for the county treasurer to receive and collect all taxes therein levied: *Provided*, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the second Monday of said January. The auditor shall also file with the county treasurer the detail lists and statements of all persons assessed upon said assessment rolls, arranged alphabetically, which shall be preserved as a public record in the office of the county treasurer for the period of two years, and on the expiration of said two years said detail lists and statements may be destroyed.

Time for county auditor to deliver roll to treasurer.

SEC. 69. 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, school, 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.

County treasurer to be receiver and collector of all taxes.

SEC. 70. 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 consecutive weeks, that the tax books have been turned over to him for the collection of taxes thereon, on and after the second Monday of January. He shall, when requested, notify each taxpayer in his county, at the expense of the county, having printed on said notice the name of each tax and the levy made on the same, of the amount of his real and personal property, and the total

Notice of taxes due.

amount of tax due on the same; and from and after the taking effect of this act the county treasurer shall be the sole collector of all delinquent taxes and all other taxes due and collectible on the tax lists of the county, and all other county officers having tax lists in their possession, or authority to collect on the same, are hereby directed to deliver up said lists to the treasurer of their respective counties, to the end that such treasurer shall be the sole collector of all taxes levied therein.

Treasurer
must give
receipt for
taxes paid.

SEC. 71. The county treasurer, upon receiving any tax, shall give to the person paying the same a receipt therefor, specifying therein the land, city or town lot, or other real and personal property on which the tax so paid was levied according to its description on the treasurer's assessment roll and the year for which such tax was levied. Such receipts shall be numbered consecutively for such year, and such numbers shall be immediately entered upon the treasurer's assessment roll opposite each and every piece of property therein for which such receipt was given; it shall contain the name of the party paying, with the amount and date of payment and the description of the property paid on. Such receipt shall be made out with a stub, which shall be a summary of the receipt. He shall post such collections in his cash or collection register, provided for that purpose, to thus keep an accurate account not only of the gross amount of collections but also the amount collected upon the consolidated fund and upon each and every separate fund. The treasurer shall also keep a separate register for the purpose of entering therein all collections made on account of delinquent registered taxes.

Personal
property
tax, when
delinquent.

SEC. 72. All unpaid personal property taxes shall become and be deemed delinquent on the first day of April next after they become due, and thereupon a penalty of 5 per cent. shall attach and be charged upon all such taxes, and interest at the rate of 20 per cent. per annum shall be charged upon such unpaid taxes and penalty from date of delinquency until paid. Immediately after the first day of

Interest and
penalty.

How collected,
and distraint
of property.

April the county treasurer shall 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 and interest, together with all accruing costs, and shall immediately proceed to advertise the same in three public places in the county where such property is taken, stating the time when and the place where such property will be sold; and if the taxes for which said property is distrained and the costs which accrue thereon are not paid before the date appointed for such sale, which shall be not less than ten days after the taking of such property, such treasurer shall proceed to sell such property at public auction or so much thereof as will be sufficient to pay such taxes, penalty, interest and costs.

Sale of property.

SEC. 73. If the county treasurer is unable, for the want of goods or chattels whereupon 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 thirtieth day of June 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. 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 amount to be paid by such county to the state treasurer on account of such taxes.

In case of failure to collect, to file list with county auditor.

SEC. 74. If any county treasurer shall willfully 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

Penalty for refusal or neglect to collect taxes.

amount of such taxes uncollected, and the same shall be deducted from his salary and applied to the several funds for which they were levied.

Power to levy and collect taxes devolves upon treasurer.

SEC. 75. The power and duty to levy and collect any tax due and unpaid shall continue in and devolve upon the county treasurer and his successors in office after his return to the county auditor, and until the tax is paid; and the warrant attached to the assessment roll shall continue in force and confer authority upon the treasurer to whom the same was issued, and upon his successors in office, to collect any tax due and uncollected thereon. This section shall apply to all assessment rolls and the warrants thereto attached, which have been heretofore issued, upon which taxes may be due and unpaid, as well as those hereafter issued.

SEC. 76. The county treasurer, or his deputy, shall tax 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 county seat of the county to the place of making the distress.

When settlement to be made with county auditor.

SEC. 77. On the first Mondays of January, April, July and October, 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 the last day of the preceding month. The county auditor shall, on or before the fifteenth day of the month in which said settlement is made, notify the state auditor of the result of the several quarterly settlements made with the county treasurer as above specified, and the state auditor shall immediately certify to the state treasurer the amount of state funds in the hands of the several county treasurers, as shown by the quarterly reports of the several county auditors, and the state treasurer is hereby authorized to immediately draw a bank draft, payable at sight, on each county treasurer, respectively, for the amount of state funds in his hands or possession. Should any county treasurer fail or refuse to honor such draft or make payment of the amount

thereof (except in case of manifest error) he shall be guilty of nonfeasance in office, and upon conviction thereof shall be punished according to law.

SEC. 78. On the first day of July of each year the county treasurer shall balance up the tax rolls in his hands and with which he stands charged on the roll accounts of the county auditor. He shall then report to the county auditor in full the amount of taxes he has collected and specify the amount collected on each fund. He shall also report the amount of taxes that remain uncollected and delinquent upon the assessment rolls by filing with the auditor a list of all delinquent real and personal property taxes in separate books, which, with his collections and credits on account of errors and double assessments, should balance his roll account as he stands charged. He shall then report the amount of collections on account of interest and penalty since the taxes became delinquent and as added by him to the original amounts when making such collections and with which he is now to be charged by the auditor, such reports to be duly verified by affidavit. He shall also at the same time file with the auditor his collection registers, showing all taxes collected by him since the last preceding annual settlement of current and delinquent taxes. The county auditor shall thereupon proceed to compare the stub tax receipts of the treasurer with the treasurer's tax rolls and the collection registers filed in his office, and shall note if the tax rolls are properly marked opposite each tract or tax, with the word "paid" and the number of the treasurer's receipt that he gave in discharge of any tax is properly entered opposite each tract or tax described in such receipt, and if the description, amount, names and numbers, and funds agree, the auditor shall also compare such receipts with the treasurer's cash book or collection register upon which he is required to post them, and if properly credited to the several funds and also coincides in all respects with the assessment rolls, he shall then test the footings upon the treasurer's collection register to see that no errors have been made or frauds perpetrated. He shall then satisfy himself that the collections of the interest and

Treasurer's
annual report
to auditor.

penalty required to be added after taxes have become delinquent have been collected and properly accounted for, and if so, to charge the treasurer with the same. If the treasurer's receipts in all respects are correct and true and the collections fully and properly accounted for on the same, the auditor shall enter the credits and debits upon the treasurer's roll accounts and properly balance the same up to date.

Taxes to
be a lien.

SEC. 79. All taxes and levies which may hereafter be lawfully imposed or assessed shall be and they are hereby declared to be a lien respectively upon the real estate upon which they may hereafter be imposed or assessed, which liens shall include all charges and expenses of and concerning the said taxes which by the provisions of this act are directed to be made. The said lien shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which said real estate may become charged or liable. All taxes upon real estate unpaid on the first day of April after the year for which they were assessed shall be on [bear] interest at the rate of 20 per cent. per annum until paid, to which shall be added the charge of 5 per centum penalty.

All unpaid
taxes to be
registered.

SEC. 80. On or before the thirtieth day of June annually the county treasurer shall, in a book entitled "The register of unpaid taxes of real estate for the year, " cause to be registered all unpaid taxes for the preceding year, including the penalty aforesaid, with a column for accruing interest, and no fee for this or any prior registration shall be charged or collected. Such registration book shall be deposited in the office of the county auditor on or before said thirtieth day of June following the date of delinquency. The county treasurer shall also prepare and keep an index showing all delinquent taxes for such year, and such index shall be so arranged as to provide for the entering thereon of the delinquent taxes of succeeding years. Such index shall be carefully prepared and accurately made, and shall be kept up to date, and such index shall be the official record on which his certificates as to the payment of taxes shall be based.

SEC. 81. The county attorney, under the direction of the county treasurer, shall enforce payment thereof in the manner hereinafter provided. Upon presentation to him of a receipt of the county treasurer in full for all taxes, penalty, interest and costs, he shall dismiss any suit which may have been instituted to collect taxes delinquent upon any piece of property. The county clerk and sheriff shall, upon application by the county treasurer, or the owner of any property upon which suit has been instituted for the collection of delinquent taxes, or by the agent of said owner, make and deliver to the applicant a statement of all costs accrued in their respective offices by reason of such suit. The said county treasurer shall, upon receipt of taxes aforesaid, enter a full satisfaction of said lien on the proper register of unpaid taxes on real estate in his office, and the county auditor shall, upon the filing with him by the treasurer of his register showing the payment of delinquent taxes, proceed to mark such taxes paid on the register of unpaid taxes in his office.

County attorney to enforce payment of taxes, in manner of.

County clerk and sheriff.

SEC. 82. All taxes registered as aforesaid and remaining unpaid shall cease to be liens after the expiration of five years from the first day of April on which such taxes become delinquent unless suit be brought to recover the same as hereinafter provided, and such suits be prosecuted to judgment. All such judgments or decrees shall in all respects as to the lien thereof and mode of enforcement be governed by the provisions contained in this act.

When taxes cease to be a lien.

SEC. 83. There shall be an allowance of rebate to all payers of taxes who shall pay the same within the assessment year for which they are assessed as follows: Two per cent. if paid on or before the fifteenth day of February next prior to the date of delinquency, but if not paid on or before the first day of April next ensuing they shall then become delinquent, and a penalty of five per centum shall thereupon be added, and from the said first day of April said unpaid taxes and penalty shall bear interest at the rate of 20 per cent. per annum from said date until paid.

Rebate.

SEC. 84. Any person being the owner or having an interest in an estate or claim to real estate against which

Lien may be satisfied, how.

taxes shall have been registered as unpaid may pay the same and satisfy the lien at any time before suit or sale of said real estate. The person or authority who shall collect or receive the same shall give a certificate that such taxes have been so paid to the person or persons entitled to demand such certificate. Upon neglect or refusal by such officer or authority to so certify the same within ten days after the receipt of such registered taxes, and to enter satisfaction thereof, such officer shall forfeit and pay to the party aggrieved by such neglect the sum of twenty-five dollars, to be recovered in any court having competent jurisdiction, and such court, when satisfied that such registered taxes have been paid, shall issue an order in writing directing the county treasurer and county auditor to enter satisfaction upon such duplicate register of the taxes so paid.

All property heretofore sold to counties for delinquent taxes deemed registered, when.

SEC. 85. All lots, tracts and parcels of land heretofore sold to counties for delinquent taxes, which taxes are due and remaining unpaid at the date of the approval of this act or for the collection of which suit has been instituted but no judgment ordering such property sold for said taxes has been rendered, as shown by the register of unpaid taxes on file in the offices of the several county treasurers, shall be deemed to be registered under the provisions of this act; and suit to enforce the payment of such unpaid taxes, together with penalty, interest, costs and expenses, shall be instituted and payment enforced under the provisions of this act.

SEC. 86. When any tax on 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. 87. Any person who has a lien, by mortgage or otherwise, upon any real property upon which the taxes

have 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, or as a part of, and in the same manner as the amount secured by, the original lien.

SEC. 88. 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 a grantor and grantee such lien shall not attach until the second Monday of January of the succeeding 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.

When lien attaches.

SEC. 89. If the county treasurer 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 property required to be listed in his county; 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, he shall proceed, at any time before the final settlement with the county auditor, to correct the return of the assessor and to charge the owner of said property on the tax list with the proper amount of taxes. To enable him to do this 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 treasurer shall, in all such cases, notify every such person before making the entry upon the tax list, that such person may have an opportunity of showing that his statement or the return of

False statement.

the assessor is correct; and the county treasurer shall in all cases file in his office the statement of facts or evidence upon which he made such corrections; but the county treasurer shall in no case reduce the amount returned by the assessor without the written consent of the auditor of state, upon a statement of the case submitted by him or the party aggrieved.

SEC. 90. If any tax on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceeding, 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.

SEC. 91. At the time of making the assessment of real property the assessor shall enter each description of property exempt under the provisions of section five of this act, and value and list 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, to entitle it to exemption.

SEC. 92. Every county auditor, county assessor and county treasurer who in any case refuses or knowingly neglects to perform any duty enjoined on him by this act, or who consents or connives at any evasion of its provisions whereby any proceeding herein provided for is prevented or hindered, whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax roll at less than its true cash 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 upon the complaint of any citizen who is a taxpayer; and the county attorney shall prosecute such suit to judgment and execution.

Penalty.

SEC. 93. Whenever a civil action is commenced against any person holding the office of county treasurer, county auditor or any other 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.

SEC. 94. The assessor of each county shall on or before the first day of April of each year obtain from the commissioner of public lands, and from the local land offices of the state, lists of public lands sold or contracted to be sold during the previous year in his county, and certify them for taxation, together with the various classes of state lands sold during the same year.

List of public lands sold during previous year.

SEC. 95. The auditor of state shall prescribe the forms of all blanks and books required under the provisions of this act, and, except as hereinafter provided, shall have all detail lists, schedules and assessment books to be used in connection with the assessment and collection of the public revenue printed and, when necessary, bound at the expense of the state, and furnished in sufficient size and quantities to the several counties as may be required: *Provided*, That in preparing such assessment books the state auditor shall follow, substantially the following form:

Auditor shall prescribe form.

ASSESSMENT AND TAX ROLL OF REAL PROPERTY IN		Equalized value by state board.....	\$
		Equalized value by county board	\$
		No. of school district.....	
		No. of road district.....	
		Rate per mile.....	\$
		Aggregate assessed valuation of railroad track.....	\$
		Aggregate assessed valuation of town or city lots and improvements thereon.....	\$
		Value of improvements on town or city lots.....	\$
		Value of town or city lots	\$
		Aggregate assessed valuation of lands and improvements thereon.....	\$
		Value of improvements on lands.....	\$
		Value of lands.....	\$
		No. of acres improved.....	
		No. of acres	
DESCRIPTION OF LAND OR TOWN PROPERTY.		No. of range.....	
		No. of township.....	
		No. of section.....	
		No. of block	
		No. of lot.....	
No. of line		Part of section, donation, mining or other claim; name of city, town, village or addition thereto.	
		Name of person, firm, company or corporation assessed as owners.	

[LEFT HAND PAGE.]

PAGE.

COUNTY, STATE OF WASHINGTON, FOR THE YEAR 189--.

STATE AND COUNTY TAX LEVIES.		No. of line.....	
REMARKS.		No. of tax receipt.....	
		Date of payment.....	
		Total amount tax paid on each description of property after date of delinquency.....	\$ c
		Twenty per cent. interest.....	\$ c
		Five per cent. penalty.....	\$ c
		Total amount of taxes delinquent on each description of property.....	\$ c
		Total amount of taxes paid on each description of property.....	\$ c
		Two per cent. rebate.....	\$ c
		Total amount of taxes on each description of property.....	\$ c
		City or town tax levy.....	\$ c
		Name of city or town..... Mills.	\$ c
SPECIAL TAX LEVIES.	 Mills.	\$ c
	 Mills.	\$ c
STATE AND COUNTY TAX LEVIES.			
State general fund.....Mills.			
State military fund.....Mills.			
State interest fund.....Mills.			
TOTAL STATE.....Mills.			
County general fund.....Mills.			
County school fund.....Mills.			
County road and bridge.....Mills.			
County road property.....Mills.			
County.....Mills.			
County.....Mills.			
TOTAL COUNTY.....Mills.			
Total of.....levies, state and county.....Mills.			
\$	c		

[RIGHT HAND PAGE.]

When counties
may provide
their own
blanks, etc.

And provided further, That counties having an assessment exceeding ten millions of dollars may provide their own assessment books and blanks, the expense of such books and blanks to be paid by the county. The assessment books and blanks shall be in readiness for delivery to the assessor on the first Monday of March in each year.

State auditor
to decide all
questions
concerning
interpretation
of this act.

The state auditor shall decide all questions that may arise in reference to the true construction or interpretation of this act, or any part thereof, in connection with the advice and opinion of the attorney general of the state, and such decision shall have force and effect until annulled by the judgment or decree of a court of competent jurisdiction.

Notice of ap-
plication for
judgment.

SEC. 96. The county treasurer shall, during the month of April in the second year following the date of delinquency of any taxes on real property, publish an advertisement giving notice of the intended application for judgment for sale of such delinquent lands and lots, in a newspaper published in his county, if any such there be, or if there be no such paper printed in his county, then he shall post three notices of such intended application in the most conspicuous places in such county, one of which shall be at the door of the court house at the county seat of such county. Said advertisement shall be published once each week for three successive publications, and the last of such publications shall be at least one week prior to the date fixed in such advertisement for such intended application. Said advertisement shall contain a list of the delinquent lands and lots upon which the taxes remain due and unpaid, the names of the owners, if known, the total amount due thereon, and the year or years for which the same are due. Said treasurer shall therein give notice that on the second Monday of May in such year he will apply to the superior court of his county for judgment against said lands and lots, for said taxes, penalties, interest and costs, and for an order to sell said lots and lands for the satisfaction thereof; and shall also give notice that on the day to be fixed by the court, the lots and lands, for the sale of which an order shall be made, will be exposed to public sale at the front door of the court house in said county, for the amount of taxes, penalties, interest and costs due thereon; and the ad-

vertisement, published according to the provisions of this section, shall be deemed to be sufficient notice of the intended application for judgment, and of the sale of the lands and lots under the order of the said court. Where the publisher of any paper that may have been selected by the county treasurer shall be unable or unwilling to publish such advertisement, said treasurer shall select some other newspaper, having due regard to the circulation of such paper, or shall post the notices hereinbefore prescribed: *Provided*, That the price charged by any newspaper for Compensation. such publication shall not exceed in any case the sum of thirty cents for each description.

SEC. 97. When it becomes necessary, in the opinion of the county treasurer, to charge the tax on personal property against real property, in order that such personal property tax may be collected, such county treasurer shall select for that purpose some particular tract or lots of real property owned by the person owing such personal property tax, and in his advertisement for judgment and sale shall designate the particular tract or lots of real property against which such personal property tax is charged, and in the list filed for judgment the same facts shall be shown and the court shall take cognizance thereof, and give judgment against such tract or lots of real property for such personal property tax. In all proceedings relative to assessing, advertising or selling lots or lands for taxes, and any entries required to be made by the clerk of the court, or other officer, letters, figures and characters may be used to denote townships, ranges, sections, parts of sections, lots or blocks, or parts thereof, the year or the years for which the taxes were due, and the amount of taxes, assessments, penalties, interest and costs. Whenever the abbreviation "do," or character ".,," or any other similar abbreviations or characters shall be used in any such proceedings, they shall be construed and held as meaning and being the same name, word, initial, letters, abbreviations, figure or figures, as the last preceding such "do" and ".,," or other similar characters. In advertising, the whole of such advertisement shall be contained in one edition of such newspaper, and such list shall not be

Treasurer to select real property to be held for personal property tax.

Proviso.

published in supplemental form: *Provided*, That nothing contained in this section shall prevent the county treasurer from subsequently advertising and obtaining judgment on lands or lots that may have been omitted through no fault of the treasurer, or that may have been erroneously advertised or described in the first advertisement.

Applications for judgment and order of sale to be made to superior court.

SEC. 98. All applications for judgment and order of sale for taxes and assessments, together with penalties, interest and costs, on delinquent lands and lots, shall be made to the superior court of such county at the time hereinbefore specified, to wit: On the second Monday of May in the second year following the date of the delinquency of such taxes and assessments. If from any cause the superior court shall not be in session on such day the cause shall stand continued, and it shall not be necessary to readvertise the list or notice required by law to be advertised before judgment and sale, but as soon thereafter as the same can be heard said court shall hear and determine the matter, and if judgment is rendered the sale shall be made on a day to be fixed by the court: *Provided*, Such sale shall not take place in less than twenty days after judgment is rendered. If from any cause the county treasurer is prevented from advertising and obtaining judgment at said time it shall be held to be legal to obtain judgment at any subsequent time when said court is in session, but if the failure arises from the county treasurer's not complying with any of the requirements of this act he shall be held on his official bond for the full amount of all taxes and assessments, together with penalties, interest and costs charged against him: *Provided*, That any such failure on the part of the county treasurer shall not be allowed as a valid objection to the collection of any tax or assessment, or to the rendition of judgment against any delinquent lands, or lots, included in the application of such county treasurer: *And provided further*, That on the application for judgment at such subsequent term it shall not be deemed necessary to set forth or establish the reasons of such failure.

Proviso.

Certified list under oath to be furnished the county treasurer.

SEC. 99. The printer, publisher or financial officer or agent of the newspaper publishing the list of the delinquent lands or lots shall transmit and deliver to the county treas-

urer seven copies of the paper containing said list, to each of which he shall attach his certificate, under oath, of the due publication of the delinquent list for the time required by law (two of which copies shall be presented by the county treasurer to the county court at the time judgment is prayed), and said copies shall be filed as a part of the records of said court. Upon receipt of said papers by said county treasurer it shall be his duty to file two copies of said paper in his office and deliver at least three copies to the county auditor, all of which officers shall file and safely preserve them in their respective offices.

SEC. 100. In all cases where there is an error in the advertised list, the fault thereof being the printer's, which prevents judgment being obtained against any tracts or lots, or against all of said delinquent list, at the time stated in the advertisement that judgment will be applied for, the printer shall lose the compensation allowed by law, or by contract, for publishing the advertisement of such erroneous descriptions of tracts, or lots, or for publishing the entire list as the case may be. Error in advertised list.

SEC. 101. The county treasurer shall transcribe into a book prepared for the purpose, and known as the tax judgment sale, redemption and forfeiture record, the list of delinquent lands or lots which shall be made out in numerical order, and which shall contain all the information necessary to be recorded, at least five days before the commencement of the term at which application for judgment is to be made, which book shall set forth the name of the owner, if known, the proper description of the land or lot, the year or years for which the taxes or assessments are due, the valuation on which the tax is extended, the amount of the taxes and assessments, together with the penalties, interest and costs charged against such land or lot. Said book shall also be ruled in columns, so as to show the amount paid before the rendition of judgment, the amount of judgment, and a column for remarks, the amount paid before the sale and after the rendition of said judgment, the amount of the sale, amount of interest or penalty, amount of cost, amount forfeited to the county, date of County treasurer to transcribe in record.

What record is to contain.

sale, acres or part sold, name of purchaser, amount of sale and penalty, taxes of succeeding years, interest and when paid, interest and cost, total amount of redemption, date of redemption, when deed executed, by whom redeemed, and a column for remarks, or receipt of redemption money.

Lien on property for taxes paid by one having interest.

SEC. 102. Any person owning an interest in lands or lots upon which judgment is prayed, as provided in this act, may in person or by agent pay the taxes, assessments, penalties, interest and costs due thereon to the county treasurer of the county in which the same are situated at any time before sale; and for the amount so paid he shall have a lien on the property liable for taxes, assessments, penalties, interest and costs for which judgment is prayed.

Treasurer's report to superior court.

SEC. 103. On or before the morning of the day on which judgment on delinquent lands or lots is prayed, it shall be the duty of the treasurer to report to the clerk of the superior court all the lands or lots, as the case may be, upon which taxes and assessments, together with penalties, interest and costs have been paid, if any, from the filing of the list mentioned in section 98, up to that time, and the clerk shall note the fact opposite each tract upon which such payments have been made.

SEC. 104. The treasurer, assisted by the clerk, shall prepare and correct said list and shall make and subscribe an affidavit, which shall be substantially in the following form:

Affidavit of treasurer.

I,, treasurer of the county of, State of Washington, do solemnly swear (or affirm, as the case may be) that the foregoing is a true and correct list of the delinquent lands and lots within the county of, for the year, or years, therein specified upon which I have been unable to collect the taxes, assessments, penalties, interest and costs charged thereon as required by law; and that said taxes now remain due and unpaid, as I verily believe., *County Treasurer.*

Said affidavit shall be entered at the end of the list and signed by the treasurer, duly attested by his seal.

Court to hear and determine summarily.

SEC. 105. The court shall examine said list, and if defense (specifying in writing the particular cause of objection) be offered by any person interested in any of said

lands or lots to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without pleadings, and shall pronounce judgment as the right of the case may be; or said court may, in its discretion, continue such individual cases, wherein defense is offered, to such time as it may deem necessary, in order to secure substantial justice to the defendant therein; but in all other cases said court shall proceed to determine the matter in a summary manner as above specified. The court shall give judgment for such taxes, assessments, penalties, interest and costs as shall appear to be due upon the several lots or tracts described in said notice of application, and such judgment shall be considered as a several judgment against each tract or lot, or part of a tract or lot, for each kind of tax or assessment included therein, including all penalties, interest and costs, and the court shall order and direct the clerk to make out and enter an order for the sale of such real property against which judgment is made, which shall be substantially in the following form:

“WHEREAS, Due notice has been given of the intended application to this court for a judgment against the lands and lots hereinbefore described, and no sufficient evidence having been made or cause shown why judgment should not be entered against said lands or lots for taxes, assessments, interest, penalties and costs due and entered thereon for the year or years herein set forth: therefore, it is considered, adjudged and decreed by this court that judgment be and is hereby entered against the aforesaid tract or tracts or lots of land, or parts of tracts or lots (as the case may be), in favor of the State of Washington, for the sum annexed to each, being the amount of taxes, assessments, penalties, interest and costs due severally thereon, and it is ordered by the court that the said several tracts or lots of land, or so much of each of them as shall be sufficient to satisfy the amount of taxes, assessments, penalties, interest and costs annexed to them severally, be sold as the law directs, and on the day of, 18.....”

Form of order
of sale.

Said order shall be signed by the judge of such superior court and attested by the clerk thereof, and a certified

Certified copy
of order to be
served upon
the county
treasurer.

copy of said order together with a certified list of the property therein ordered sold shall be served upon the county treasurer, and the said service shall be full and sufficient authority for him to proceed to sell said property for said sums set forth in said order and to take such further steps in the matter as are provided by law. In all judicial proceedings of any kind for the collection of taxes, assessments, and the penalties, interest and costs therein, all amendments may be made which, by law, can be made in any personal action pending in such court, and no assessments of property or charge for any of said taxes shall be considered illegal on account of any irregularity in the tax lists or assessment roll, or on account of the assessment rolls or tax lists not having been made, completed, or returned within the time required by law, or on account of the property having been charged, or listed, in the assessment or tax list without name, or any other name than than that of the original owner, and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collection of the taxes, not affecting the substantial justice of the tax itself, shall vitiate, or in any manner affect the tax, or the assessment thereof, and any irregularity or informality in the assessment rolls, or tax lists, or in any of the proceedings connected with the assessment or levy of such taxes, or any omission or defective act of any officer or officers connected with the assessment or levying of such taxes may be, in the discretion of the court, corrected, supplied and made to conform to law by the court.

Amendments
may be made.

Appeals to
supreme court.

SEC. 106. Appeals from the judgment of the court may be taken to the supreme court at any time within six months after the rendition of said judgment, on the party praying an appeal executing a bond to the State of Washington, with two or more sureties to be approved by the court, in some reasonable amount to be fixed by the court, conditioned that the appellant will prosecute his said appeal with effect, and will pay the amount of any taxes, assessments, penalties, interest and costs which may finally be adjudged against the real estate involved in the appeal by any court having jurisdiction of the cause. But no appeal

shall be allowed from any judgment for the sale of lands or lots for taxes, nor shall any writ of error to reverse such judgment operate as a *supersedeas*, unless the party praying such appeal, or desiring such a writ of error, shall, before taking such appeal, or suing out such a writ of error, deposit with the county treasurer an amount of money equal to the amount of the judgment and costs. If in case of an appeal, or suing out a writ of error, the judgment shall be confirmed in whole or in part, the supreme court shall enter judgment for the amount of taxes, with damages, not to exceed ten per cent., and order that the amount deposited with the treasurer aforesaid, or so much thereof as may be necessary, be credited upon the judgment so rendered, and execution shall issue for the balance of said judgment, damages and costs. The clerk of the supreme court shall transmit to said county treasurer a certified copy of the order of affirmance, and it shall be the duty of such county treasurer, upon receiving the same, to apply so much of the amount deposited with him, as aforesaid, as shall be necessary to satisfy the amount of the judgment of the supreme court, and to account for the same as collected taxes. If the judgment of the superior court shall be reversed, and the cause remanded for a re-hearing, and if, upon the re-hearing, judgment shall be rendered for the sale of the land or lots for taxes, or any part thereof, and such judgment be not appealed from, or writ of error prosecuted with *supersedeas* issued thereon, as herein provided, the clerk of such superior court shall certify to the county treasurer the amount of such judgment, and thereupon it shall be the duty of the county treasurer to certify to the county clerk the amount deposited with him, as aforesaid, and the county clerk shall credit the said judgment with the amount of such deposit, or so much thereof as will satisfy the judgment, and the county treasurer shall be chargeable and accountable for the amount so credited as collected taxes. Nothing herein done shall be construed as requiring an additional deposit, in case of more than one appeal or writ of error being prosecuted in said proceedings. If, upon a final hearing, judgment shall be refused for the sale of lands or lots for the taxes, penalties, interest

and costs, or any part thereof, the county treasurer shall pay over to the party who shall have made such deposit, or his legally authorized agent or representatives, the amount of the deposit, or so much thereof as shall remain after the satisfaction of the judgment against the premises in respect of which such deposit shall have been made.

Execution of judgment.

SEC. 107. If judgment is rendered by any court at any time against any lands or lots for any taxes, assessment, penalty, interest or costs, the county treasurer shall, after publishing notice of sale, in compliance with the requirements of section 96 of this act, proceed to execute such judgment by the sale of lands and lots against which such judgment has been rendered: *Provided, however,* That in case of an appeal from any such judgment the county treasurer shall not sell until such appeal is disposed of.

County clerk shall certify to correctness of record.

SEC. 108. On the day advertised for sale the county clerk, assisted by the county treasurer, shall carefully examine said list upon which judgment has been rendered, and see that all payments have been properly noted thereon, and said clerk shall make a certificate, to be entered upon said record, following the order of [the] court, that such record is correct, and that judgment was rendered upon the property therein mentioned for the taxes, penalty, interest and costs due thereon, which certificate shall be attested by the clerk, under seal of the court, and shall be the process on which all real property, or any interest therein, shall be sold for taxes, assessments, penalties, interest and costs due thereon, and may be substantially in the form following:

Form of clerk's certificate.

I,, county clerk and clerk of the superior court in and for the county of, State of Washington, do hereby certify that the foregoing is a true and correct record of the delinquent real estate in said county against which judgment and order of sale was duly entered in the superior court of said county on the day of, 189....., for the amount of the taxes, assessments, penalties, interest and costs due severally thereon, as therein set forth, and that the judgment and order of court in relation thereto fully appears on said record.,

Clerk of Superior Court.

Said certificate shall be duly signed by the clerk of said superior court and attested by his official seal.

SEC. 109. The county treasurer shall, in person or by deputy, attend all sales of real estate for taxes, and such sales shall be publicly conducted.

County treasurer to attend sales, which are to be public.

SEC. 110. Whenever a tract or lot shall be sold it shall be the duty of the county treasurer to certify such sale to the county clerk, whose duty it shall be to enter on the record aforesaid the quantity sold and the name of the purchaser opposite such tract or lot, in the blank columns provided for that purpose; and when any such property shall be redeemed from sale the clerk shall enter the name of the person redeeming, and the date and amount of redemption in the proper column, on production of the certificate of the county treasurer under seal that said property has been redeemed from such sale.

Manner of keeping record.

SEC. 111. All tracts or lots forfeited to the county at such sale as hereinafter provided shall be noted on said record.

SEC. 112. Said book shall be known and designated as the tax judgment sale, redemption and forfeiture record, and be kept in the office of the county clerk.

SEC. 113. The county treasurer, in person or by deputy, shall attend at the front door of the county court house in his county on the day specified in the judgment of the superior court ordering such sale (due notice of which shall be given by said treasurer), for the sale of real estate for taxes, and then and there, between the hours of 10 o'clock in the forenoon and 3 o'clock in the afternoon, proceed to offer for sale separately and in consecutive order, each tract of land, or town or city lot, in the said list on which the taxes, assessments, penalties, interest or costs have not been paid. The sale shall be continued from day to day during the same hours until all the tracts or lots in the delinquent list shall be sold or offered for sale.

Time of day for sale.

Manner of conducting sale.

SEC. 114. The person at such sale offering to pay the amount due on each tract or lot for the least quantity thereof, shall be the purchaser of such quantity, which shall be taken from the east side of such tract or lot. In determining such piece or parcel of such tract or lot, a

Same.

line is to be drawn due north and south, far enough west of eastern point of tract, to make the requisite quantity.

Same.

SEC. 115. Every tract or lot so offered at public sale, and not sold for want of bidders, shall be forfeited to the county in which such property is situated, and in which such sale is made: *Provided, however,* That whenever the superior court and county treasurer shall certify that the taxes, penalties, interest and costs on forfeited lands equals or exceeds the actual value of such lands, the officer directed by law to expose for sale lands for delinquent taxes shall, upon receipt of such certificate, offer for sale to the highest bidder the tract or lands in such certificate described, after first giving ten days' notice by advertising, in some paper of general circulation in his county, the time and place of sale, together with the description of the tracts or lands so to be offered. And a certificate of purchase shall be issued to the purchaser at such sale as in other cases in this act provided, and the county treasurer shall receive credit in his settlement with the county auditor for the amount on the several funds not realized by such sale. All collections made under the provisions of this act shall be paid into the several funds by the county treasurer, and accounted for in the same manner as all other moneys received by him.

Penalty for treasurer not attending sale.

SEC. 116. If any county treasurer by himself or deputy shall fail to attend any sale of lands or lots advertised according to the provisions of this act and make sale thereof as required by law, he shall be liable, upon his official bond, to pay the amount of taxes, assessments, penalties, interest and costs due upon the lands or lots so advertised. The said treasurer may afterwards advertise and sell such delinquent property to reimburse himself for the amount advanced by him; but at no such sale shall there be any property forfeited to the county.

Payment.

SEC. 117. The person purchasing any tract or lot, or any part thereof, shall forthwith pay to the treasurer the amount charged on such tract or lot, and on failure so to do the said tract or lot shall be again offered for sale in the same manner as if no sale had been made; and in no case

shall the sale be closed until payment is made or the tract or lot again offered for sale.

SEC. 118. The county treasurer, on being requested so to do, shall make out and deliver to the purchaser of any lands or lots, or any portion thereof as aforesaid, a certificate of purchase, describing the land or lot, or portion thereof, sold, as the same was described in the delinquent list, the date of such sale, the amount of taxes, assessments, penalties, interest and costs for which the same was sold, and that payment has been made therefor. If any person shall become the purchaser of more than one tract or lot, he may have the whole, or one or more of them, included in one certificate. Such certificate of purchase shall be assignable by indorsement, and an assignment thereof shall vest in the assignee, or his legal representatives, all the right and title of the original purchaser. Such certificates, when issued, shall be numbered consecutively by the treasurer in the order of their issuance, and the number of such certificate shall be indorsed upon the tax judgment sale, redemption and forfeiture record, described in section 101.

Certificate of purchase.

SEC. 119. The county treasurer is hereby authorized to make an index to tax sale records in a book when furnished by the county, which index shall be kept in his office as a public record open to the inspection of all persons during office hours.

Index to tax sale records open to inspection.

SEC. 120. The county treasurer shall, within thirty days after any sale for taxes, make out and transmit to the county auditor a transcript of such sale for taxes, which transcript shall be in the form of a book suitable and sufficient for that purpose. The county treasurer shall certify to the correctness of said transcript under the seal of his office. Said list shall not include any tracts or lots forfeited to the county at such sale, and shall be filed by the county auditor in his office, together with the register of unpaid taxes theretofore filed with him by the county treasurer, covering the same taxes, penalties, interest and costs for which such land or lots have been sold as shown by said list.

Treasurer to make out transcript of sale for taxes and transmit to auditor.

Redemption
of property
sold for taxes.

SEC. 121. Real property sold under the provisions of this act may be redeemed at any time before the expiration of two years from the date of sale by payment, in legal money of the United States, to the county treasurer of the proper county the amount for which the same was sold, together with 20 per cent. interest thereon from the date of sale until payment. The person redeeming such property shall also pay the amount of all taxes, assessments, penalties, interest and costs accruing after such sale, with 20 per cent. interest thereon from the day the same were due until paid, unless such subsequent taxes or assessments, penalties, interest or costs has been paid by or on behalf of the person for whose benefit the redemption is made, and not being purchaser at the tax sale, or his assignee. No fee shall be charged for any redemption after the passage of this act. If the real property of any minor heir or insane person be sold for non-payment of taxes or assessments the same may be redeemed at any time after sale and before the expiration of one year after such disability has been removed upon the terms specified in this section on the payment of 10 per cent. per annum on the amount for which the same was sold, from and after the date of sale, which redemption may be made by themselves or by any person in their behalf. Tenants in common, or joint tenants, shall be allowed to redeem their individual interests in real property sold under the provisions of this act in the same manner and under the terms specified in this section for the redemption of real property other than that of insane persons and minor heirs. Any redemption made shall inure to the benefit of the person having the legal or equitable title to the property redeemed, subject, however, to the right of the person making the same to be reimbursed by the person benefited.

Forfeiture.

SEC. 122. If any purchaser of real estate sold for taxes or assessments shall suffer the same to be forfeited to the county or sold again for taxes before the expiration of the last day of the second annual sale thereafter, such purchaser shall not be entitled to a deed for such real property until the expiration of a like term from the date of the second sale or forfeiture, during which time the land shall

be subject to redemption upon the terms and conditions prescribed in this act; but the person redeeming shall only be required to pay, for the use of such first purchaser, the amount paid by him. The second purchaser, if any, shall be entitled to the redemption money as provided for in the preceding section: *Provided, however,* It shall not be necessary for any municipal corporation which shall bid in its own delinquent special assessments at any sale, in default of other bidders, to protect the property from subsequent forfeitures or sales, as above required in this section.

SEC. 123. The books and records belonging to the office of county treasurer, certified by said treasurer, shall be deemed *prima facie* evidence to prove the sale of any land or lot for taxes or assessments, the redemption of the same or payment of taxes or assessments thereon. The county treasurer shall, at the expiration of his term of office pay over to his successor in office all moneys in his hands received for redemption from sale for taxes on real estate.

SEC. 124. Whenever it shall be made to appear to the satisfaction of a county treasurer that any tract or lot was sold which was not subject to be taxed or upon which taxes or assessments have been paid previous to the sale, he shall make an entry opposite to such tract[s] or lots in the sale or redemption record that the same was erroneously sold, and such entry shall be *prima facie* evidence of the fact therein stated. Erroneous sale.

SEC. 125. When the purchaser at such erroneous sale, or any one holding under him, shall have paid any taxes or assessments, together [with] the penalty, interest and costs, upon the property so sold, which has not been paid by the owner of the property, he shall have the right to recover from such owner the amount he has so paid, with 10 per cent. interest from the time of payment, as money paid for the owner's use.

SEC. 126. The receipt of the redemption money of any tract of land or lot by any purchaser, or by the county treasurer for the benefit of such purchaser, or the return of the certificate of purchase for cancellation, shall operate as a release of all the claim to said tract under or by virtue of the purchase, and the county treasurer, upon the Release.

receipt of any such redemption money, shall immediately indorse upon the sale or redemption record the fact that such taxes, penalties, interest and costs have been paid, and the property therein described has been redeemed from sale by said payment, and shall deliver to the person redeeming the same the certificate of redemption provided for [in] section 134.

Conditions to be complied with prior to receipt of deed.

SEC. 127. Hereafter no purchaser, or assignee of such purchaser, of any land, town or city lot, at any sale of lands or lots for taxes or assessments, penalties, interest and costs, due either to the state or county, shall be entitled to a deed for lands or lots so purchased, until the following conditions have been complied with, to wit: Such purchaser, or assignee, shall serve or cause to be served a written or printed or partly written and partly printed notice of such purchase, on every person in actual possession or occupancy of such land or lot; also the person in whose name the same was assessed or taxed, if upon diligent inquiry he, or she, can be found in the county; also the owners of and parties interested in said land or lot, if they can, upon diligent inquiry, be found in the county, at least three month[s] before the expiration of the time of redemption on such sale; in which notice he shall state when he purchased the land or lot, in whose name taxed, the description of the land or lot he has purchased, for what year taxed, or specially assessed, and when the time of redemption will expire. If no person is in possession or occupancy of such land or lot, and the person in whose name the same was taxed or assessed, upon diligent inquiry cannot be found in the county, then such person or his assignee shall publish such notice in some newspaper of general circulation in said county in which said land or lot is situated, which notice shall be inserted three times—the first time not more than three months and the last time not more than one month before the time of redemption shall expire: *Provided, however,* That if the owners of said land or lots, or the parties interested therein, cannot be found in the county, and the person in actual occupancy is tenant to or is in possession under the owner or party interested therein, then service of said notice upon such tenant

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shall be deemed service upon the owner or party interested: *And provided further*, That if the owners, or parties interested, are unknown to such purchaser or his assignee, then said publication, as to them, may be to the unknown owner or parties interested.

SEC. 128. Every such purchaser or assignee, by himself or agent, shall, before he shall be entitled to a deed, make an affidavit of his having complied with the conditions of the foregoing section, stating particularly the facts relied on as such compliance, which affidavit shall be delivered to the county treasurer, and which shall by him be filed and carefully preserved with the records of his office, and which record or affidavit shall be *prima facie* evidence that such notice has been given. Any person swearing falsely in such affidavit shall be deemed guilty of perjury, and upon conviction thereof shall be punished accordingly.

Purchaser to make affidavit that he has complied with conditions.

SEC. 129. In case any person shall be compelled to publish such notice in a newspaper, then, before any person who may have a right to redeem such lands or lots from sale shall be permitted to redeem, he shall pay to the officer who by law is authorized to receive such redemption money the amount forpaid publishing such notice for the use of the person compelled to publish such notice, as aforesaid; the fee for such publication shall not exceed \$1.00 for the first tract or lot contained in such notice and 25 cents for each additional tract or lot. The fact of publication shall be established by affidavit of the publisher.

Fee for publication.

SEC. 130. At any time after the expiration of two years from the date of sale of any real estate for taxes or assessments, penalties, interest and costs, if the same shall not have been redeemed, the county treasurer, on request and on the production of the certificate of purchase, and upon compliance with the three preceding sections, shall execute and deliver under his hand and seal to the purchaser, his heirs or assigns, a deed of conveyance for the real estate described in such certificate.

Deed.

SEC. 131. When any person shall hold more than one certificate of purchase at the same sale and for the same year's tax or assessment the treasurer shall, on the request of the holder of such certificates, include as many tracts or

lots described therein in the deed of conveyance as such person may desire, and for which deed the county treasurer shall have and receive, for the benefit of the county, a fee of fifty cents for each certificate embraced therein: *Provided*, That no greater fee than five dollars shall be charged upon any one deed. The deed so made by the county treasurer, under the official seal of his office, shall be recorded in the same manner as other conveyances of real estate, and shall vest in the grantee, his heirs and assigns the title to the property therein described, without further acknowledgment or evidence of such conveyance, and said evidence shall be substantially in the following form:

STATE OF WASHINGTON, COUNTY OF

Form of deed.

Whereas, at a public sale of real estate for the non-payment of taxes, penalty, interest and costs made in the county aforesaid on the day of 189 .., the following described real estate was sold, to wit: (here place description of real estate conveyed); and, whereas, the same not having been redeemed from said sale, and it appearing that the holder of the said certificate of purchase of said real estate has complied with the laws of the State of Washington necessary to entitle (insert him, her or them) to a deed for said real estate: Now, therefore, know ye that I,, county treasurer of said county of, in consideration of the premises and by virtue of the statutes of the State of Washington, in such cases provided, do hereby grant and convey unto, his heirs and assigns, forever, the said real estate hereinbefore described, subject, however, to any redemption provided by law.

Given under my hand and seal of office this day of, A. D. 18.....

....., *County Treasurer*,

Deeds executed by county treasurer to be prima facie evidence of right of purchaser.

SEC. 132. Deeds executed by the county treasurer, as aforesaid, shall be *prima facie* evidence in all controversies and suits in relation to the right of the purchaser, his heirs and assigns, to the real estate thereby conveyed of the following facts: *First*, that the real estate conveyed was subject to taxation at the time the same was assessed, and had been listed and assessed in the time and manner required by law; *second*, that the taxes or assessments were not paid

at any time before the sale; *third*, that the real estate conveyed had not been redeemed from the sale at the date of the deed; *fourth*, that the real estate was advertised for sale in the manner and for the length of time required by law; *fifth*, that the real estate was sold for taxes, assessments, penalties and costs, as stated in the deed; *sixth*, that the grantee in the deed was the purchaser, or assignee of the purchaser; *seventh*, that the sale was conducted in the manner required by law. And any judgment for the sale of real estate for delinquent taxes rendered after the passage of this act, except as otherwise provided in this section, shall estop all parties from raising any objections thereto, or to a tax title based thereon, which existed at or before the rendition of such judgment, and could have been presented as a defense to the application for such judgment in the court wherein the same was rendered, and as to all such questions the judgment itself shall be conclusive evidence of its regularity and validity in all collateral proceedings, except in cases where the tax or assessments have been paid, or the real estate was not liable to the tax or assessment.

SEC. 133. Unless the holder of the certificate for real estate purchased at any tax sale under this act takes out a deed as entitled by law, and files the same for record within one year from and after the time he is entitled to such deed, the said certificate or deed, and the sale on which it is based, shall, from and after the expiration of such one year, be absolutely null. If the holder of such certificate shall be prevented from obtaining such deed by injunction, or order of any court, or by the refusal of the treasurer to execute the same, the time he is so prevented shall be excluded from the computation of such time. Certificates of purchase and deeds executed by the county treasurer shall recite the qualifications required in this section.

Deed and sale to be null if not filed for record in one year's time.

SEC. 134. If any person shall desire to redeem, or purchase, any tract of land or lot forfeited to the county, he shall apply to the county treasurer who shall receive from such person the amount due on said tract or lot, together with the penalty, interest and costs on all taxes heretofore forfeited, and shall give such person a duplicate receipt

Redemption of forfeiture.

therefor, setting forth a description of the property and the amount received, which receipt shall be evidence of the redemption or sale of the property therein described, as the case may be. In case of sales the county treasurer shall make the receipt in the form of a certificate of purchase, in the same manner as though said property had been bid off at the regular sale for delinquent taxes. Property purchased under this section shall be subject to redemption notice, etc., as if sold at regular public tax sale.

SEC. 135. The treasurer shall, each year, upon receiving the tax roll from the county auditor, enter against each tract of land or town lot sold for taxes and remaining unredeemed, and on which tax deed has not issued, and against each tract of land or lot theretofore forfeited to the county for unpaid taxes, in columns for that purpose, the year for which said tracts or lots or portions thereof were sold, or unpaid, and the said statement shall be noted on each tax receipt, together with all subsequent taxes paid by holder of tax sale certificate, issued after the date of any tax sale, and the amount thereof shall be collected and paid over in like manner as other taxes. The county treasurer is hereby authorized to advertise and sell said property on which taxes become delinquent in the manner hereinbefore required by this act as if said property had never been sold or forfeited to the county, and the county may, by its agent, attend such sale for taxes and buy said lands and acquire the same rights that individuals now have under the law; and acquire, hold, sell and dispose of said title thereto the same as and in the same manner as individuals may do under the laws of this state, in case of sale for taxes. Said sales shall be continued from year to year until the taxes on said property are paid, by sale or otherwise: *Provided*, That any person purchasing property at tax sale which has heretofore been forfeited to the county for unpaid taxes prior to said sale, shall, before receiving the certificate of sale of such property, pay, or cause to be paid, to the county treasurer, all unpaid taxes, together with all penalties, interests and costs to date due to said county, and such amount so paid shall constitute a lien on said property, and the purchaser paying such delinquent

County treasurer authorized to advertise and sell property for delinquent taxes.

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taxes shall, upon redemption thereof, be entitled to receive the same, and the county treasurer shall, in case of redemption, collect for the benefit of such purchaser the amount so paid by him with interest at the rate of twenty per cent. per annum.

SEC. 136. All lots, tracts and parcels of land heretofore forfeited or sold to counties for delinquent taxes due and remaining unpaid at the date of the approval of this act, or for the collection of which suit has been instituted, but no judgment ordering such property sold for said taxes has been rendered, as shown by the registers of unpaid taxes now on file in the office of the several county treasurers of the state, shall be deemed to be registered under the provisions of this act, and suit to enforce the payment of such unpaid taxes, together with penalty, interests and costs, may be instituted, and payment enforced under and by virtue of the provisions of this act as follows: Suit to collect the unpaid taxes of 1890 and previous years may be instituted at any time subsequent to the passage and approval of this act, on order of the board of county commissioners, and when so ordered shall be instituted and enforced under the provisions of this act. Suit to collect the unpaid taxes of 1891 shall be instituted in 1894 at the time and in the manner specified in this act, and all subsequent taxes remaining unpaid shall be collected under the provisions herein set forth.

Manner of procedure to collect the unpaid taxes of 1890 and 1891.

SEC. 137. All acts and parts of acts heretofore enacted by the legislature of the Territory or State of Washington providing for the assessment and collection of taxes in this state shall be and the same are hereby repealed.

SEC. 138. Whereas, the existing laws of this state relating to the assessment and collection of taxes are defective and insufficient, an emergency is hereby declared to exist, and, therefore, this act shall take effect and be in force from and after its passage and approval by the governor.

Emergency.

Approved March 15, 1893.