

fore, an emergency exists for the immediate effect of this act, and therefore the same shall be in force from and after its passage.

Approved March 9, 1893.

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## CHAPTER LXXII.

[S. B. No. 237.]

### PROVIDING FOR ASSESSMENT OF TAXES IN MUNICIPAL CORPORATIONS OF THE THIRD AND FOURTH CLASS.

AN ACT to provide for the assessment and collection of taxes in municipal corporations of the third and fourth class in the State of Washington, and declaring an emergency.

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

SECTION 1. That all taxes levied for municipal purposes by municipal corporations of the third and fourth class shall be assessed and collected in the manner hereinafter provided.

SEC. 2. For the purpose of assessment of all property in said municipal corporations the county assessor of the county wherein such corporation is situated shall be *ex officio* assessor.

SEC. 3. For the purpose of collection of all taxes levied by said municipal corporations for municipal purposes, the county treasurer of the county wherein such corporation is situated shall be *ex officio* tax collector.

SEC. 4. The assessment of said property shall be made by said assessor at the same time and in the same manner, and the property shall be listed and described in its proper order as to numerical arrangement on the rolls as the assessment is made and entered of the other property in the county. Said property shall be listed in its proper numerical order on the general assessment rolls of the county, and the assessor shall note on such roll[s] the fact that such property is situated in the town of ..... (stating the

City and  
county  
assessment  
to be made  
at same time.

name), and said assessment roll shall be prepared with a column wherein to enter the amount of tax levied by such municipal corporation.

SEC. 5. Said assessment shall be equalized by the county and state board of equalization in the same manner as other assessments are equalized.

County  
auditor.

SEC. 6. As soon as the county auditor has completed the changes ordered by the state board of equalization, he shall forthwith notify the clerk of said corporation of the total assessed valuation of the property situated in such corporation as equalized by said state board, and the proper officers of such corporation shall forthwith proceed to fix and determine their levy for municipal purposes for such year, which levy shall immediately be certified to said county auditor, under the hand and seal of the clerk of said corporation. The county auditor shall thereupon extend, in a column to be provided for that purpose, said tax upon the property shown by such assessment roll to be within such corporation as fixed by such levy, at the same time and in the same manner as he extends the general county and state taxes, and deliver said roll to the county treasurer.

County  
treasurer.

SEC. 7. The county treasurer, upon the receipt of such roll, shall proceed to collect and receipt for the municipal taxes thereon extended at the same time and in the same manner as he proceeds in the collection of the other taxes on such roll.

Same.

SEC. 8. The county treasurer shall make a certified return at the end of each month to the treasurer of such corporation of the amounts collected by him on account of such taxes from the time he shall commence the collection thereof until the whole tax collected shall be paid over.

SEC. 9. All municipal taxes so levied by any municipal corporation of the third or fourth class, either upon personal or real property, shall become due and collectible, and shall be declared delinquent at the same time and in the same manner as state and county taxes.

Penalty.

SEC. 10. All delinquent municipal tax of municipal corporations of the third and fourth class shall be subject to the same penalty and be collected in the same manner and

in the same action and by the same officers as the state and county taxes levied against the same property.

SEC. 11. All laws and parts of laws in conflict herewith are hereby repealed.

SEC. 12. Whereas, the municipal corporations of the ~~Emergency~~ third and fourth class are about to commence their annual assessment; and whereas, the county assessment is about to commence; and whereas, two assessments of the same property is unnecessary: an emergency is declared to exist, and this bill shall take effect and be in force immediately after its passage and approval by the governor.

Approved March 9, 1893.

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## CHAPTER LXXIII.

[S. B. No. 125.]

### PUBLICATION AND COPYRIGHT OF SUPREME COURT REPORTS.

AN ACT to amend sections two and four of an act entitled "An act to provide for the publication, distribution and sale of the supreme court reports of the State of Washington, and declaring an emergency," approved February 25, 1891.

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

SECTION 1. That section two of the act entitled "An act to provide for the publication, distribution and sale of the supreme court reports of the State of Washington, and declaring an emergency," approved February 25, 1891, be amended so as to read as follows: Sec. 2. Neither the reporter of the supreme court nor the state printer shall have any pecuniary interest in the volumes of the reports. The reporter of the supreme court shall secure the copyright of the said reports in his own name, and shall immediately after securing the copyright upon any volume of reports assign the same to the secretary of state for the use and benefit of the state; and all papers and certificates relating to such copyright shall be filed and preserved in the office of the secretary of state.