

## CHAPTER LXXI.

[S. B. No. 263.]

## RELATING TO REVENUE AND TAXATION.

AN ACT to provide for the assessment and collection of taxes in the State of Washington.

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

All property shall be assessed.

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 March 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.

When valuation made.

Realty defined.

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 anywise 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.

Personalty 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 under the jurisdiction of the courts of this state, whether the same be any marine craft, as ships and vessels, or 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, 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: *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.

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, United States notes, bank notes, and every deposit which any person owning the same or holding in trust, and residing in this state, is entitled to withdraw in money. 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

Credits.

Deduction of debits.

Debits defined.

Valuation of credits.

"Money" defined.

"Tract" or "lot" defined.

Number and gender.

- 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," wherever used in this act, shall be construed to include firm, company, association 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 to the proper construction of this act. The word "householder" shall be taken to mean and include every person, married or single, who resides within the State of Washington being the owner or holder of an estate, or having a house or place of abode, either as owner or lessee.
- Exemptions.** SEC. 5. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say —
- Churches and cemeteries.** *First:* 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,* That such grounds are used wholly for church purposes, and not otherwise.
- Public property.** *Second:* All property, whether real or personal, belonging exclusively to any school district, county, municipal corporation, the state, or to the United States.
- Property of fire departments.** *Third:* 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.
- Libraries and charitable institutions.** *Fourth:* All free public libraries, orphanages, orphan asylums, institutions for the reformation of fallen women, homes for the aged and infirm, and hospitals for the care of the sick, when such institutions are supported in whole or in part by public donations or private charity, and all of the income and profits of such institutions are devoted, after paying the expenses thereof, to the purposes of such institutions; and the grounds, wherever such libraries, or-

phanages, institutions, homes and hospitals are built, when used exclusively and not otherwise for the purposes in this subdivision enumerated. In order to determine whether such libraries, orphanages, institutions, homes and hospitals are exempt from taxes, within the true intent of this act, the state board of health, the county and city authorities of the county and city wherein such institutions are respectively situated, shall have access to the books of said institutions, and the institution claiming exemption shall provide by its articles of incorporation that the mayor of the city and the chairman of the board of county commissioners wherein such institution is located, shall be *ex officio* trustees thereof, and shall be notified of each and every meeting thereof, and shall have the same powers as a trustee of such institution. And the superintendent or manager of the library, orphanage, institution, home or hospital claiming exemption from taxation under this act, shall make oath before the assessor that all of the income and receipts thereof, including donations to it, have been applied to the actual expenses of maintaining it, and to no other purposes. He shall also, under oath, make an annual report to the state board of health of its receipts and disbursements, specifying in detail the sources from which the receipts have been derived, and the objects to which disbursements have been applied, and shall further furnish, in the said report, full and complete vital statistics for the use and information of the state board of health, who may publish the same in its annual report.

Libraries defined.

Oath of manager of library.

Report.

Vital statistics.

*Fifth:* All fruit trees, except nursery stock, for four years after being transplanted from the nursery into the orchard.

Nursery stock.

*Sixth:* The personal property of each person 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 five 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. And the assessor shall notify such person at

Personalty.

But all shall be listed.

the time that he is entitled to deduct the amount of his exemption therefrom; and the amount of said exemption shall there and then be entered upon such detail list.

Boats being constructed.

*Seventh:* All ships, vessels and boats in actual construction and all materials specially designed and set apart for the construction of any such ship, vessel or boat in process of building within this state shall be exempt from taxation.

Improvements on land.

*Eighth:* The improvements in and upon land of each person 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 five hundred dollars: *Provided,* That each person shall list all of his improvements for taxation and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of the assessment and assess the remainder.

But all shall be listed.

Realty listed every two years.

SEC. 6. All real property in this state subject to taxation shall be listed and assessed under the provisions of this act in the year 1900 and biennially thereafter on every even numbered year, with reference to its value on the first day of March preceding the assessment. All 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 March preceding the assessment: *Provided,* That the assessed value of all real property in this state as fixed by the assessment of 1897 shall be the assessed value until the year 1900: *Provided further,* That real estate becoming subject to taxation since the last assessment, and improvements upon real estate made since the last assessment, shall be assessed and included in the assessment list and tax roll in every odd numbered year: *And provided further,* That the destruction or removal of improvements since the last preceding assessment shall be duly noted by the county assessor, and the assessment and tax rolls herein provided made to conform to such changes: *Provided further,* That all real estate subject to taxation shall be listed by the assessor each year in the detailed and assessment list, and in each odd numbered year the valuation of each tract for taxation shall be the same as the valuation thereof as

Personalty listed every year.

List of realty, 1897, continued.

Amendment of realty list.

Deduction for improvements destroyed.

Valuation in odd year.

equalized by the county board of equalization in the preceding year.

SEC. 7. The owner of personal property removing from one county to another between the first day of March 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 March and the first day of July shall list the property owned by him on the first day of March of such year in the county in which he resides: *Provided*, That if such person has been assessed and can make it appear to the assessor that he is held for the tax of 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, 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 thereon paid by the custodian thereof under the direction of the court.

SEC. 9. Personal property, except such as is required in this act to be listed and assessed otherwise, shall be listed

Owner of  
personalty  
removing.

Manner  
of listing  
personalty.

Moneys, stocks  
and credits.

Agent of  
money  
deposited.

Infants'  
property.

Lunatics'  
property.

Cestui  
que trust.

Corporation  
having  
receiver.

Partners.

Property in  
custody of  
the law.

All personalty  
not specified.

Place. 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.

Personalty of carriers.

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 interest 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.

Boats.

Boats plying outside state.

Small craft.

Personalty of gas, etc., companies.

SEC. 11. The personal property of gas, electric 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.

Pipes are personalty.

Street railroad and other roads.

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.

Track or road is personalty.

Personalty of owner not residing on farm.

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; if not listed in said county, then to be taxed where found.

Question of place, how determined.

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.

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, association 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.

List of personalty to be made under oath.

Stocks otherwise listed to be omitted.

SEC. 16. The auditor of state shall prepare and furnish county auditors with suitable blank forms of detail and assessment lists or schedules, to be paid for by the county at their cost to the state, to be used by the assessors for the listing and assessment and equalization 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

Blanks by state auditor.

Counties to pay for blanks.

List, how made.

List to be verified.



Amendment  
of list.

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, but to which detail and assessment list 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:

DETAIL LIST AND ASSESSMENT 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. Equalized value by county board. Consolidated tax. Special school tax. Special road tax. Municipal tax. Total tax.

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, \$.....

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 March, 189..., listed by ....., of the town of ....., county of ....., and State of Washington, as required by the general revenue law 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 valuation.....
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 associa- tions not incorporated by the laws of this state.....		.....
27.	Stock and furniture of sample rooms, saloons and eating houses, includ- ing 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 of 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 incor- porated 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 addi- tion 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.....			\$.....

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 March, 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 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 ....., 18.....  
....., *County Assessor.*

Assessor may examine person making list under oath.

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.

Refusal to testify.

Consigned goods.

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.

"Merchant" defined.

Merchant's separate list.

Goods forwarded or stored not listed.

Nursery stock, how listed.

"Manufacturer" defined.

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.

Manufact-  
urer's list.

Manufact-  
urer's ma-  
chinery to  
be listed.

Fixtures  
excepted.

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.

Agent of  
corporation  
to make list.

Contents of  
such list.

Refusal to  
make list.

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

Bank stock,  
where listed.

Valuation of bank stocks.

or town or not; all such shares shall be assessed at their full and fair value in money on the first day of March in each year, first deducting therefrom the proportionate part 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 March in each year shall be taken and deemed to be the owners thereof for the purposes of this section.

Ownership defined.

When and where corporation shall make payment.

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.

Tax a lien on all stocks, etc.

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, and the said tax, with interest thereon at the rate of fifteen per cent. per annum from the day when the tax became due, together with a reasonable attorney's fee, may be recovered as in a civil action brought by the treasurer of such county.

Foreclosure of lien — costs, attorney's fees.

Cashier's list of shareholders.

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 March 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 March, 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.

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 equitable as he may be able to make from the best information he possesses.

List of foreign and private banks.

Failure to list.

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. And no deed shall ever be executed until all taxes and municipal charges are fully paid thereon.

Lands sold by state listed to contractee.

No deed until taxes paid.

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 to be listed.

Also, land after certificate issues.

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 March of the year in which it is listed.

Railroad company's list.

Valuation, when made.

SEC. 29. They shall, in the month of March of each year, 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

Railroad "right-of-way," where listed.

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

Improvements on right-of-way.

"Track" defined.

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: *Provided, however,* That all lands leased by railroad companies to private individuals for warehouse or commercial purposes, and all lands used by railroad companies for commercial purposes, shall be assessed as adjoining property is assessed, and not as right-of-way.

Buildings leased on right-of-way not included.

Improvements other than track, personalty.

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.

Track, how assessed.

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.

SEC. 33. The movable 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 March, 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, platform cars, wrecking cars, pay cars, hand cars and all other kind of cars.

"Rolling stock" defined.

List of rolling stock.

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 assessed.

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 March 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.

All personalty not rolling stock, where assessed.

All realty not track and right-of-way, where assessed.

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

Other property of railroad.



railroads under the terms "lands," "lots" and "personal property."

List of rail-  
road to each  
assessor.

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:

Miles of road  
within and  
without  
the state.

1. The whole number of miles of railway in the state, and where the line is partly out of the state; the whole number of miles without the state and the whole number within the state, owned or operated by such corporation, person or association.

Value of that  
within the  
state.

2. The value of the roadway, roadbed and rails of the whole railway, and the value of the same within the state.

3. The width of the right-of-way.

Entire roll-  
ing stock.

4. The number of each kind of all rolling stock used by such corporation, person or association in operating the entire railway, including the part without the state.

Rolling stock  
used without  
the state.

5. Number, kind and value of rolling stock owned, but used out of the state, either upon divisions of road operated by the party making the returns, or by and upon other railways.

Also showing in detail for the year preceding the first of January —

1. The gross earnings of the road.

2. The gross earnings of the road in the state, and where the railway is let to other operators, how much was derived by the lessor as rental.

3. The cost of operating the entire road, exclusive of sinking fund, expenses of land department, and money paid to the United States.

4. Net income for such year, and amount of dividend declared.

5. Capital stock authorized.

6. Capital stock paid in.

7. Funded debt.

8. Number of shares authorized.

9. Number of shares of stock issued.

10. Any other facts the state board of equalization may require.

11. A description of the road, giving the points of entrance into and the point of exit from each county, with a statement of the number of miles in each county. When a description of the road shall once have been given, no other annual description thereafter is necessary, unless the road shall have been changed. Whenever the road, or any portion of the road, is advertised to be sold for taxes, either state or county, no other description is necessary than that given by, and the same is conclusive upon, the corporation, person or association giving the description. No assessment is invalid on account of a misdescription of the railway or the right-of-way for the same. If such statement is not furnished as above provided, the assessment made by the state board of equalization upon the property of the corporation, person or association failing to furnish the statement is conclusive and final.

Description  
of road.

Description  
in case of  
sale for taxes.

Assessment  
by state board  
final, when.

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.

Failure to  
make list to  
assessor.

Failure to  
make list to  
state auditor.

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, and shall be assessed in the same manner as adjoining property; and when any part of its right-of-way has been or is platted into town lots, such lots, whether wholly or partly within such right-of-way, shall be assessed as lots, and not as part of the right-of-way.

Lots of rail-  
road company,  
how assessed.

List of telegraph, etc., companies.

Capital stock and shares.

Valuation of stock.

Indebtedness.

Length of lines.

Particulars of list.

Forms by state auditor.

Report of assessor to state auditor.

All property subject as that of individuals or other companies.

Any person failing to give list.

Penalty.

SEC. 40. Any person, company, power company or corporation using or operating a telegraph, telephone, electric line or electric light line in this state shall annually, in the month of March, return to the county assessor a map and 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 gross income, 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 March 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 July 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.

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 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 county treasury to the credit of the general fund.

SEC. 42. 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. The true cash value of property shall be that value at which the property would be taken in payment of a just debt from a solvent debtor. 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 on cultivated lands. In valuing any real property on 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.

All valuations in money.

Money value defined.

Land, improvements and crops valued separately.

Valuation of mine or quarry.

Valuation of leaseholds.

Money entered at full value.

SEC. 43. The assessor shall list all real property according to the largest legal subdivision, as near as practicable. When several lots in any block, or several blocks in any plat of any addition, subdivision or townsite, or several tracts of land shall be owned by any one person, firm, syndicate or corporation, the assessor shall group such lots and blocks and tracts so far as practicable. The assessor shall make out in the detail and assessment list book, in

Realty by largest subdivision—grouping of parcels.

Names of owners of realty.

Order of list may be changed.

Extension of roll.

Delivery of blanks to assessors.

Assessor's bond.

Conditions.

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; the number of acres and lots or parts of lots included in each description of property, and the values per acre or lot: *Provided*, That the board of county commissioners of any county may by order direct that the property be listed numerically according to lots and blocks or section, township and range, in the smallest platted or government subdivision, and when so listed the value of each block, lot or tract, the value of improvements thereon and the total value thereof, including improvements thereon, shall be extended after the description of each lot, block or tract, which last extension shall be in the column headed "Total value of each tract, lot or block of land assessed with improvements, as returned by the assessor." In carrying the values of said property into the column representing the equalized value thereof, the county auditor shall include and carry over in one item the equalized valuation of all lots in one block, or lands in one section listed consecutively, which belong to any one person, firm or corporation, and are situated within the same road and school district or municipal corporation, and in the assessed value of which the county board of equalization has made no change. Where assessed valuations are changed the equalized valuation must be extended and shown by items. The detail and assessment lists and blanks shall be in readiness for delivery to the assessors on the third Monday of January of each year.

SEC. 44. 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 per-

son 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.

Failure to give bond.

SEC. 45. 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 three and one-half 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.

Deputy assessors.

Oath of deputies.

Pay of deputies.

Number of deputies.

SEC. 46. 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 sixteenth class, inclusive, and not later than the first day of March in all other counties in the state. He shall also complete the duties of listing and placing valuations on all property by May 31st of each even numbered year, and in the following manner, to wit: He shall actually 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 begin work.

When he shall complete work.

Extension of roll.

List of owners of personalty, with residence.

Lists to be verified by owner of property.

assessor shall thereupon determine the value of the property included in such statement and enter the same in 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.

Extension  
of person-  
alty roll.

How assessor  
shall procure  
lists.

SEC. 47. 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 May, 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 corporation, said failure shall not impair or invalidate such assessment.

Amendments  
to lists legal.

Omitted prop-  
erty listed.

SEC. 48. The assessor, upon his own motion, or upon the application of any taxpayer, shall enter in the detail and assessment list of the current year, any property shown to have been omitted from the assessment list of any preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessors shall determine from the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year.

List of sick or  
absent person.

SEC. 49. 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.

SEC. 50. 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 to 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.

"Refused to list" to be entered in roll.

"Refused to swear" to be entered in roll.

"Absent or sick" to be entered in roll.

Any person having knowledge shall list another's property.

Assessor shall report sick and absent persons.

SEC. 51. 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 detail and assessment list. 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 on separate detail and assessment lists, and all property assessable in incorporated

School and road districts to be entered in roll.

Separate lists.



cities shall be assessed in consecutive books, where more than one book is necessary, and separate from outside property and separately, and the name of the owner, if known, together with his postoffice address, placed opposite each amount.

Map of school and road districts.

SEC. 52. 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. And the board of county commissioners, in fixing, changing or revising the boundaries of any road district or districts, shall, wherever practicable, make the boundaries of such district or districts conform to the boundaries of the school district nearest coincident thereto, to the end that the several school and road districts in each county shall correspond in territory one with the other: *Provided*, That any road district may include more than one school district.

School and road districts to be made coincident.

Failure to obtain list of personalty.

SEC. 53. 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.

Copy of estimated list to be given, when.

Footings of lists.

SEC. 54. The assessor shall add up and note the amount of each column in his detail and assessment lists, which he shall have bound in book form. He shall also make, under proper headings, a tabular statement showing the footings of the several columns upon each page, and shall add and set down under the respective headings the total amounts of each column, which he shall attach to the highest numbered assessment book, 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. Such returns shall be verified by his affidavit, substantially in the following form:

Lists filed with county board of equalization.

STATE OF WASHINGTON, ..... COUNTY, SS.

I, ....., assessor of ....., do solemnly swear that the books No. 1 to No. ...., to the last of which this is attached, contain 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 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 books, 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 detail and assessment lists as by law provided.

Failure to attach oath.

After equalization, lists delivered to county auditor.

SEC. 55. 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 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.

Lists may be corrected before equalization.

Will not be corrected if person has refused list.

SEC. 56. The county auditor shall carefully examine the assessment books when returned to him by the assessor,

County auditor's duty in case of error.

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.

Who may administer oaths.

SEC. 57. 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. Any person willfully making a false list, schedule or statement under oath shall be liable as in case of perjury.

To falsify list is perjury.

County board of equalization.

SEC. 58. 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

Sessions.

Oaths.

Duties.

Valuations raised.

Valuations lowered.

May raise by item or total.

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. 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, except special 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.

Lower non-resident's valuation.

May lower valuation in the aggregate.

Records of board.

Copy sent to state auditor.

Time of session.

Power after adjournment.

Extension, when made.

SEC. 59. The county auditor shall make due record of the changes of the descriptions and assessed values determined by the county board of equalization, and make cor-

Record of changes.

Duplicate of corrected values— one copy to state auditor.

Abstract of rolls for state auditor.

Failure to furnish abstract.

Amount due, how paid.

State board of equalization constituted.

Sessions.

Expenses.

Duties.

rections 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 values, 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 first 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.

SEC. 60. 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 first Tuesday of September, at the office of the auditor of state, and shall

examine and compare the returns of the assessment of the 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 61 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.

Classify property.

Fix valuations.

Records of board.

Rules.

Levy on counties.

County auditor to extend rolls.

SEC. 61. 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 books 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

Rolls to be extended.

Allowance for delinquents. proper columns of such books: *Provided*, That the rate so computed shall not be such as to raise a surplus of more than five per cent. over the amount required by the state board.

Rates, how fixed.

SEC. 62. 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: *Pro-*

Rate for state purposes.

*vided*, 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

County to be notified.

levy, as determined annually by the state board, shall be certified by the auditor of state to each county auditor on or before the last Monday of September of each year. The county taxes shall be levied by the county commissioners between the first and second Mondays of October of each year.

Levy by county commissioners.

The tax for payment of county current expenses shall be based upon an itemized statement of the estimated county expenses for the ensuing fiscal 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 fif-

Amount of levy.

teen per cent. of the same. The tax for the payment of county indebtedness shall be based upon the indebtedness of the county, taking into consideration the amount of unpaid taxes, interest and penalty thereon, and all other assets applicable to the payment of such indebtedness:

Allowance for delinquents.

Assets against levy to pay indebtedness.

*Provided*, That this shall not be construed to affect any existing provisions of law relating to the levy of taxes for payment of any funded or bonded indebtedness or the interest thereon. 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 the limitations hereinafter prescribed: *Provided*, That all col-

Except as to bonds.

County auditor to fix rate.

lections made on and after the first day of February, 1898, for delinquent county taxes for the year 1896 and prior years, be credited to the county indebtedness fund, and with the taxes collected from the levy for payment of county indebtedness shall be paid and applied upon the county indebtedness outstanding on said 1st day of February, 1898, the payment of which is not otherwise provided for by law, and on and after said 1st day of February, 1898, all salaries, court expenses, and all other current expenses of the county shall be paid out of moneys collected from the levy of taxes for payment of county current expenses: *And provided further*, That all revenues other than taxes accruing to the county after the first day of February, 1898, and payable under laws enacted heretofore into the "general" or "county fund" or "salary fund," shall be paid into said county current expense fund.

How delinquent taxes to be applied.

SEC. 63. For the purpose of raising a revenue for the state, county indebtedness, county current expense, 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, sufficient for such purposes: *Provided*, That state tax shall not exceed the amount levied by the state board of equalization; the tax for payment of county indebtedness shall not exceed five mills; the tax for payment of county current expense shall not exceed eight mills; the school tax shall not exceed eight 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 the state.

Levy shall be sufficient for all funds.

Rate for indebtedness.

Rate for current expenses.

Rate for roads and bridges.

SEC. 64. The county auditor shall extend the taxes upon the assessment books in the form herein prescribed. The rate per cent. necessary to raise the required amount of the total tax for state, county indebtedness, county current expense, road, bridge, school, and all other county and state purposes, shall be computed on the assessed valuation 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

Form of rolls.

Rate, how computed.

Special district tax, computed how.



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 five mills or 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.

Totals.

Fractions of one cent in rolls.

Treasurer's distribution.

Auditor's certificate.

SEC. 65. It shall be the duty of the county auditor to make in each assessment 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.

Assessment year.

SEC. 66. The assessment year contemplated in this act shall commence on the first day of March and end on the last day of February in each year, and the fiscal year contemplated in this act shall commence on January 1st and end on December 31st of each year.

Rolls delivered to treasurer.

SEC. 67. On the first Monday of December next succeeding the date of levy of taxes the county auditor shall deliver to the county treasurer the assessment books of his county for such assessment year, with his warrant thereto attached, authorizing the collection of said taxes, taking his receipt therefor, and said books shall be preserved as a public record in the office of the county treasurer. 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 ....., and said books with the warrants for collection shall be full and sufficient au-

Treasurer charged with amount.

thority 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 first Monday of said February following.

When collection to be made.

SEC. 68. The county treasurer shall be the receiver and collector of all taxes extended upon the tax books of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. All taxes made payable by the provisions of this act shall be due and payable to the treasurer as aforesaid, on or before the thirty-first day of May in each year, after which date they shall become delinquent, and interest at the rate of fifteen per cent. shall be charged upon such unpaid taxes from the date of delinquency until paid: *Provided, however*, When the amount of such tax is equal to one dollar or more against any one description, then if one-half of said taxes be paid on or before said thirty-first day of May, then the time of payment of the remainder thereof shall be extended, and said remainder shall be due and payable on or before the thirtieth day of November following; but if the remaining one-half of said taxes be not paid on or before the thirtieth day of November, then such remaining half shall be delinquent, and thereafter upon such taxes interest at the rate of fifteen per cent. per annum shall be charged until paid.

Treasurer is collector of all taxes.

When taxes delinquent.

Rate of interest.

Semi-annual payments.

SEC. 69. On receiving the tax books from the county auditor the treasurer shall post all real property taxes from said assessment books to the treasurer's tax roll or ledger, and shall then 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 first Monday of February. 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

Real property ledger.

Notice of collection.

Treasurer to be collector of delinquent taxes.

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 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.

Receipt for taxes.

SEC. 70. 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 tax roll and the year for which the tax was levied. Such receipts shall be numbered consecutively for such year and such numbers and amount of taxes paid shall be immediately entered upon the treasurer's tax roll opposite or under 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 into 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 taxes.

Receipts numbered, and how made out.

Collection register.

Collection register delinquent taxes.

Distrain for personalty tax.

SEC. 71. On and after the first Monday of February succeeding the levy of taxes the county treasurer shall proceed to collect all personal property taxes, and if such taxes are not paid on thirty days' notice, unless secured by real estate, 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 interest, together with all accruing costs, and shall immediately proceed to advertise the same by posting written notices thereof in three public places in the county in which such property has been levied upon, stating the time when and the place

Sale.

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, interest and costs, and if there be any overplus of money arising from the sale of any personal property, the treasurer shall immediately pay any such overplus to the owner of the property so sold, or to his legal representatives: *Provided*, That if any personal property, on which the taxes have been levied but not paid, is about to be removed from the county where the same has been assessed, the county treasurer may demand such taxes without the notice provided for in this section, and if necessary, may distrain and sell sufficient goods and chattels to pay the same: *Provided further*, That the tax levied for the year 1896 on personal property

Removal of property.

Personalty tax, 1896, paid semi-annually.

SEC. 72. 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 first 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

Personalty tax not collectible.

State shall give county credit.

amount shall be deducted from the amount to be paid by such county to the state treasurer on account of such taxes.

Treasurer  
liable for  
failure to  
collect.

SEC. 73. If any county treasurer shall willfully refuse or neglect to collect any taxes 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 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.

Delinquent  
tax to be  
collected  
at any time.

SEC. 74. The power and duty to levy on property 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.

Fees in dis-  
training  
goods.

SEC. 75. 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.

Mileage.

Treasurer's  
settlements  
with county  
auditor.

SEC. 76. 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 quarterly settlement 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

County au-  
ditor's report  
to state  
auditor.

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

State treasurer's sight draft.

SEC. 77. On the first Monday of January 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 tax rolls, 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 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 to the credit of 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,

Report of county treasurer to county auditor.

Report of delinquents, errors, etc.

Reports to be verified.

Collection registers to be filed with county auditor.

Checking registers.

and also coincides in all respects with the tax 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 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.

Lien of taxes.

SEC. 78. 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.

Priority of lien.

Interested person may pay taxes and take receipt.

SEC. 79. Any person being the owner or having an interest in an estate or claim to real estate against which taxes shall have been unpaid may pay the same and satisfy the lien at any time before execution of a deed to 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.

How this act affects present proceedings.

SEC. 80. 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 delinquent; and payment of such unpaid

taxes, together with penalty, interest, costs and expenses, shall be enforced under the provisions of this act.

SEC. 81. 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.

Occupant paying may collect of owner.

Rate of interest.

Lien.

SEC. 82. 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. Any person desiring to pay taxes upon any part or parts of real estate heretofore or hereafter assessed as one parcel or tract may do so by paying to the county treasurer of the county where such land is situated an amount equal to twice the amount of that part of said taxes applicable to such part of said tract, dividing said taxes equally over said whole tract according to area. The county treasurer shall receive such payment and shall give receipt in full for such taxes upon the part for the release of which such payment is made, and shall apply one-half of such payment to the full payment of the taxes upon such part and the remaining one-half of such payment to the reduction of the taxes upon the remainder of the property contained in such original tract. If the property covered by the original assessment for said taxes has improvements thereon separately valued or assessed, the part of said taxes applicable to said improvements shall be paid in full in addition to the amount above provided for the

Mortgagee may pay tax.

Lien for amount so paid.

Payment on part of tract.



release of part of the tract before any part of such tract is released.

Life of lien.  
Lien between  
grantor and  
grantee.

SEC. 83. The taxes assessed upon real property shall be a lien thereon from and including the first day of March 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 first Monday of February of the succeeding year. The taxes assessed upon personal property shall be a lien upon all of the real and personal property of the person assessed, and also upon the property so assessed if the possession thereof shall have been transferred, from and after the first Monday of February next succeeding the date of the levy of such taxes.

Lien of per-  
sonalty tax.

Recent arrival  
shall notify  
assessor.

SEC. 84. Whenever any person, firm or corporation shall, subsequently to the time fixed by law for the completion of the annual valuation and assessment of local taxes in any county of this state, bring or send into such counties any stock of goods or merchandise, to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such place, the owner, consignee, or person in charge of the said goods, or merchandise, shall immediately notify the county assessor, and thereupon the assessor shall at once proceed to value the said stock of goods and merchandise at its true value, and upon such valuation the said owner, consignee, or person in charge shall pay to the collector of taxes a tax at the rate assessed for state, county and local purposes in the taxing district in the year then current. And it shall not be lawful to sell or dispose of any such goods or merchandise as aforesaid in such taxing district until the assessor shall have been so notified as aforesaid and the tax assessed thereon duly paid to the collector.

Assessment  
shall be made.

Forfeiture  
for failure  
to notify.

SEC. 85. That in case any such owner, consignee or person in charge of such stock of goods and merchandise as is mentioned in the foregoing section, shall fail or neglect to notify the proper assessor, or to pay the said tax as herein required, or shall proceed to sell or dispose of such stock, or any portion thereof, before the payment of the tax levied on account thereof, the owner of such goods or mer-

chandise shall forfeit to such taxing district a sum equal to twice the amount of tax assessable as aforesaid on account of such stock. Such forfeiture may be recovered in the same manner as delinquent personal property tax in any court having jurisdiction to the amount thereof, and in such action the said penalty shall be preferred before all other debts or claims. Any mistake in the name of the owner of the said goods or merchandise shall not affect the right to recover such penalty.

Mistake of name of owner not fatal.

SEC. 86. 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 erroneous return of any property which is by law subject to taxation, or if it shall come to his knowledge that there is property 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, at the valuation of the year or years omitted as near as the same can be ascertained. 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 the assessor, is correct; the county treasurer shall in all cases file in his office the statement of facts or evidence upon which he made such corrections, and when so made the assessment and the levy shall have the same force as if made in the first instance.

Treasurer's duty if false list has been made.

Or omission.

Compulsory process to get information.

Notice to person not giving list personally.

SEC. 87. If any tax heretofore or hereafter levied on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous

Failure of taxation.

Property  
re-listed.

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, and if any tax is adjudged void for want of form or manner of procedure on the part of the taxing officers, the county commissioners shall cause such property to be placed on the assessment and tax roll of the current year, to be collected as other taxes of that year are collected: *Provided*, There shall be if necessary a re-listing, re-assessment and a re-levy of the proper tax in the manner and by the person now authorized by law to list property and levy and assess a tax: *Provided further*, That such re-listing, re-levying and sale shall take place within five years from the date such tax would have been delinquent, had such property been properly listed, assessed and tax levied thereon: *Provided further*, That if the question is raised in the courts as to the legality of such tax then said five years shall not commence to run until such question is finally determined by such court or courts.

Re-listing  
must be  
done within  
five years.

Limitation.

Exemptions  
of realty  
designated.

SEC. 88. 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, and he shall require from every person claiming such exemption proof of the right to such exemption.

Failure or  
connivance of  
county officers.

SEC. 89. 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 compe-

tent jurisdiction upon the complaint of any citizen who is a taxpayer; and the county attorney shall prosecute such suit to judgment and execution.

SEC. 90. 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.

Counsel fees and expenses to county officer in civil suit.

SEC. 91. The assessor of each county shall, on or before the first day of March 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, and it shall be the duty of the commissioner of public lands to certify a list or lists of all public lands sold or contracted to be sold during the previous year, on application of the assessor of any county applying therefor.

Assessor shall obtain list of public lands sold.

SEC. 92. 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, assessment and tax 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 tax rolls the state auditor shall follow, substantially, the following form: [See Form A. This form is on file in the office of the state auditor.]

All blanks and forms prescribed by state auditor.

Form of rolls.

*And provided further*, That counties may provide their own assessment and tax books and blanks, the expense of such books and blanks to be paid by the county. In which case the form of the assessment or tax roll may be sub-

County may furnish its own blanks.

Form of roll.

stantially as follows: [See Form B. This form is on file in the office of the state auditor, from whom copies may be obtained.] And in that event, the county assessor shall list the property upon the assessment or tax roll in this section provided for, and said assessment or tax roll, together with the detail lists, shall be delivered to the county board of equalization, in the same manner and under the same certificate hereinbefore required for the detail lists, and the county board of equalization shall equalize the values of, and the county auditor shall extend the taxes levied upon the equalized valuation of said property, upon said rolls in the manner provided for in the proviso in section 43 of this act, and such equalization and extension shall be deemed to be in lieu of and take the place of the equalization and extension herein otherwise provided for to be made upon the detail lists. The detail and assessment lists and blanks shall be in readiness for delivery to the assessor on the first Monday of March in each year. 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.

Rolls to be delivered to board of equalization.

County auditor to extend rolls.

Blanks furnished to assessor.

State auditor and attorney general shall construe law.

Personalty tax charged to realty, how.

Abbreviations.

SEC. 93. 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 tax roll and certificate of delinquency shall designate the particular tract or lots of real property against which such personal property tax is charged, and such real estate shall be chargeable therewith. In all proceedings relative to the levy, assessment or collection of taxes, and any entries required to be made by any officer or by the clerk of the court, 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.

SEC. 94. Any day after the taxes charged against real property are delinquent, the treasurer shall have the right, and it shall be his duty, upon demand and payment of the taxes and interest, to make out and issue certificates of delinquency against such delinquent property, and such certificates shall be numbered and have a stub, which shall be a summary of the certificate and shall contain a statement:

1. Description of the property assessed.
2. Year or years for which assessed.
3. Amount of tax and interest due.
4. Name of owner or reputed owner, if known.
5. The rate of interest the certificate shall bear.
6. The time when a deed may be had, if not sooner redeemed.
7. When a certificate of any preceding year is outstanding and unredeemed, it shall be stated in subsequent certificates issued, and the principal sum due, with date of issue.

8. A guaranty of the county or municipality to which the tax is due that if for any irregularity of the taxing officers this certificate be void, then such county or municipality will repay to the holder the sum paid thereon with interest at the rate of six per cent. per annum from the date of its issuance.

SEC. 95. Certificates of delinquency shall bear interest, from the date of issuance till redeemed, at the rate of fifteen per cent. per annum, and shall be sold to any person applying therefor, upon the payment of the value in principal and interest thereof: *Provided*, That when, from the failure of the taxing officers to do or perform any act in listing or assessing property, or in issuing such certificate, the same is declared void and the same is redeemed by the

Sale for delinquent taxes.

Certificate and its contents.

Guarantee to indemnify.

Certificates of delinquency to bear interest at rate of 15 per cent.

Interest if indemnity is paid.

county or municipality issuing the same, such rate of interest shall be six per cent. per annum.

Certificates as evidence.

Certificates of delinquency shall be *prima facie* evidence that—

1. The property described was subject to taxation at the time the same was assessed.
2. The property was assessed as required by law.
3. The taxes or assessments were not paid at any time before the issuance of the certificate.
4. Such certificate shall have the same force and effect as a judgment execution and sale of and against the premises included therein.

Foreclosure of certificate.

SEC. 96. Three years after the first day of December next following the date of delinquency, the holder of any certificate of delinquency shall give notice to the owner of the property described in such certificate that he will apply to the superior court of the county in which such property is situate for a judgment foreclosing the lien against the property mentioned. Such notice shall contain—

Summons and its contents.

1. The name of the holder of the certificate, the name of the owner of the property, if known, the title of the court of the county in which the action is brought.
2. A statement of contents of the certificate of delinquency, the amount due thereon, including all prior and subsequent taxes paid and interest due thereon.
3. A direction to the owner summoning him to appear within sixty days after service of the summons, exclusive of the day of service, and defend the action or pay the amount due.
4. A notice that, in case of failure so to do, judgment will be rendered foreclosing the lien for such taxes, assessments and cost against the lands and premises named.
5. The summons shall be subscribed by the holder of the certificate of delinquency, or by some one in his behalf and residing within the State of Washington, and upon whom all process may be served.

Service of summons.

SEC. 97. Summons shall be served in the same manner as summons in a civil action is served in the superior court.

SEC. 98. When any property remains on the assessment

rolls for which no certificate of delinquency has been sold, the treasurer shall issue the same to the county or municipality entitled thereto and deliver them to the clerk of the county, and thereupon the same proceedings shall be had in the name of such county or municipality as when held by an individual. The county prosecuting attorney, or the attorney for the municipality entitled to the certificate, shall prosecute all cases to final judgment.

Foreclosure by municipality.

Duty of attorneys of municipality.

SEC. 99. 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, assessment, penalties, interest and costs due thereon to the county treasurer of the county in which the same are situated, at any time before the execution of the deed; 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; and the person or authority who shall collect or receive the same shall give a receipt for such payment, or issue to such person a certificate showing such payment.

Interested person may pay before execution of deed.

Lien.

Certificate of payment.

SEC. 100. Any person before the execution of a deed 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 line is to be drawn due north and south, far enough west of the eastern point of tract to make the requisite quantity, and such person shall succeed to all the rights of the certificate holder to the lands or lots selected, and the remainder shall be discharged from the lien.

Payment on part of lot.

SEC. 101. The county treasurer, on judgment being entered, shall make out and deliver to the purchaser of any lands or lots or any portion thereof, as aforesaid, a deed describing the land or lot or portion thereof as the same was described in the certificate of delinquency, the date of such judgment, the amount of taxes, assessments, penalties, interest and costs for which the same was adjudged delinquent, and that no payment has been made therefor. If any person shall become entitled to more than one tract or

Deed to lands.

Several parcels in one deed.



lot, he may have the whole or one or more of them included in one deed.

Redemption  
of certificates.

SEC. 102. Real property sold under the provision of this act may be redeemed at any time before the expiration of three years from the date of delinquency, by payment, in legal money of the United States, to the county treasurer of the proper county for the benefit of the owner of the certificate of delinquency against said property, the amount for which the same was sold, together with fifteen per cent. per annum thereon from the date of delinquency until payment. The person redeeming such property shall also pay the amount of all taxes, assessments, penalties, interest and costs accruing after the issuance of such certificate of delinquency, with fifteen per cent. per annum interest thereon from the day the same were due until paid, unless such subsequent taxes or assessments, penalties, interest or costs have been paid by or on behalf of the person for whose benefit the redemption is made, and not being the purchaser of the delinquent tax certificate 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 interest at the rate of 15 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.

Rate of  
interest.

Subsequent  
taxes.

No fee for  
redemption.

Redemption  
by minor, etc.

Redemption  
by tenants  
in common.

To whom  
benefit  
redemption  
inures.

SEC. 103. The court shall examine each application for

judgment of forfeiture, 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 other 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 contestants 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 a deed of such real property against which judgment is made or vacate and set aside the certificate or make such other order or judgment as in law and equity may be just.

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

Court shall examine judgment of forfeiture.  
 Pleadings.  
 Continuances.  
 Judgments, how entered.  
 Order for deed.  
 Judgment according to law and equity.  
 Order shall be signed by judge.  
 Attested by clerk.  
 Certified copy.  
 Service on county treasurer.  
 Deed by treasurer.  
 Amendments as in personal actions.  
 Irregularities shall not invalidate assessment.

on account of the property having been charged or listed in the assessment or tax list without name, or any other name 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: *Provided*, The treasurer shall, upon the making of such order and judgment of the court to execute such deed, first offer the property condemned for sale, for the taxes, interest, charges and costs.

All sales shall be made on Saturday, between the hours of nine o'clock in the morning and four o'clock in the afternoon, after first giving notice of the time and place where such sale is to take place, for ten days successively, by posting notice thereof in three public places in such county. Such notice shall contain a statement that, by order of the court duly made, the property described was, on the ..... day of ....., ....., adjudged forfeited for non-payment of taxes for the year ....., levied against such property, with interest and costs (stating the same), and that such treasurer will offer the same for sale to the highest and best bidder therefor. At such sale, the holder of the certificate shall be deemed a bidder to the amount of his claim, and upon such sale the treasurer shall execute the deed as in the order of the court decreed. The treasurer may include in one notice any number of separate tracts or lots for the same year's taxes.

Offer of sale before deed.

Time of sale.

Notice of sale.

Form of notice.

Execution of deed.

Several tracts in one notice.

Appeals to supreme court.

Bond.

SEC. 104. 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 twenty 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 lot 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

Conditions  
of bond.

*Supersedeas.*

Damages on  
affirmance.

Execution.

*Remittitur* to  
county  
treasurer.

Reversal of  
judgment,  
cause  
remanded.

Proceedings.

Treasurer's  
certificate to  
county clerk.

Clerk's credit  
on judgment.

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 a deed to the 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.

One deposit for all appeals.

Treasurer to remit balance to appellant.

Deed suspended during appeal.

SEC. 105. 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 proceed to execute such judgment by the execution of a deed to the 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 issue such deed until such appeal is disposed of.

Lands worth less than taxes, sale to be made.

SEC. 106. Whenever the county treasurer shall certify to the superior court of his county that the taxes, penalties, interest and costs on heretofore or hereafter forfeited lands equals or exceeds the actual value of such lands, the treasurer shall, upon receipt of an order issued to him from the superior court, offer for sale to the highest bidder the tract or lands or lots in such order 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 *pro rata* by the county treasurer, and accounted for in the same manner as all other moneys received by him.

Certificate of purchase.

Treasurer's credit.

Pro rating proceeds.

SEC. 107. If any purchaser of delinquency certificates

shall suffer a subsequent tax, on the same property to become delinquent, or a subsequent certificate to issue for taxes before the expiration of the last day for a deed therefor, 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 subsequent certificate, 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.

Purchaser of delinquency becoming delinquent.

Second purchaser.

Public corporation does not become delinquent.

SEC. 108. The books and records belonging to the office of county treasurer, certified by said treasurer, shall be deemed *prima facie* evidence to prove the issuance of any certificate, 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.

Copies of treasurer's books as evidence.

Treasurer shall turn over all moneys to successor.

SEC. 109. 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 tracts 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 sales.

SEC. 110. 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

Rights of purchaser at erroneous sale.

cent. interest from the time of payment, as money paid for the owner's use.

Effect of redemption.

SEC. 111. 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 receipt of any such redemption money, shall immediately endorse 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 a certificate of redemption therefor.

Publications required are costs.

SEC. 112. In case any person shall be compelled to publish a notice in a newspaper under the provisions of this act, then, before any person who may have a right to redeem 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 paid for publishing such notice for the use of the person compelled to publish such notice, as aforesaid, the fee for such publication.

Number of tracts in one deed.

SEC. 113. 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, not exceeding ten separate descriptions, 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 absolute title to the property therein described, without further acknowledgment or evidence of such conveyance.

Fees.

Deed—seal—title.

Deed as evidence.

SEC. 114. 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 issuance of deed; *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 sold for taxes, assessments, penalties and costs, as stated in the deed; *fifth*, that the grantee in the deed was the purchaser, or assignee of the purchaser; *sixth*, that the sale was conducted in the manner required by law. And any judgment for the deed to real estate sold 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.

Deed and judgment as estoppel.

SEC. 115. Unless the holder of the certificate of delinquency for real estate purchased 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 shall be taken out within one year.

Limitation raised.

Certificates must show above requirements.



Operation of this act on proceedings instituted.

SEC. 116. 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 taxes has been rendered, as shown by the registers of unpaid taxes now on file in the offices of the several county treasurers of the state, shall be deemed to be delinquent under the provisions of this act, and the same proceedings may be had to enforce the payment of such unpaid taxes, together with penalty, interest and costs, and payment enforced under and by virtue of the provisions of this act. Certificates of delinquency against the delinquent taxes of [levied in] 1893, 1894 and 1895 shall, on application, be issued by the county treasurer on or before January 31, 1898, 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.

This act applies to future proceedings.

Detail sheets for 1897.

SEC. 117. The board of county commissioners may, for the year 1897, direct the assessor to prepare and bind with the detail sheets for such year supplementary sheets, properly ruled for extending and equalizing the taxes thereon, and such taxes shall be extended and equalized thereon and shall be transcribed from such detail lists in the manner in this act provided to the tax roll.

Remission of penalties and interest.

SEC. 118. All costs, penalties and interest, in excess of six per cent. per annum from the date of delinquency on all state, county, school district, road district and municipality taxes levied for the year 1895 and previous years, and which have not been sold at tax sale to parties other than the county or municipality for which the original tax was levied be and are hereby remitted, and the county treasurers of the respective counties in this state are authorized to receive and receipt for the net amount of such taxes, as originally levied, with six per cent. interest per annum from the date of delinquency: *Provided*, That in order to receive the benefit of the remission herein provided for, all such delinquent taxes shall be paid on or before the 30th day of November, 1897, with interest as aforesaid, and if not so paid, then all the penalties, costs

Proviso.

and interest, now charged against the same shall be and remain a charge against such delinquent property, and the said treasurer shall thereupon issue certificates of delinquency against any and all of the said property, in the same manner and to the same effect, as provided for in this act in relation to certificates of delinquency, and the treasurer is hereby authorized to enter such remission upon his tax receipts, when issued, as discount.

SEC. 119. 1. The treasurer shall, upon the issuance of a certificate of delinquency, collect fifty cents. <sup>Fees of officers.</sup> 2. For making a deed, including all services rendered, including sales and posting notices, \$3.00. 3. The clerk of the court shall, upon filing application for judgment, and for all services rendered to and including judgments, collect \$2.00. 4. From each contestant at time of filing such contest, \$5.00.

SEC. 120. If any property owner shall pay taxes on the property of another by mistake of any kind, and the owner of such property fails or refuses, after thirty days' demand, to reimburse such payor before the date on which the delinquency certificates are issued, as provided in this act, the payor, or his assignee, may surrender the tax receipt given for such tax payment to the county treasurer and take a certificate of delinquency in lieu thereof, on payment of the accrued interest thereon. <sup>Taxes paid by mistake.</sup>

SEC. 121. All elections for the validation of any debt, created by any city, which has since become consolidated with any other city, shall be by, and the vote shall be taken in the new consolidated city as the same is constituted at the time of any such election. <sup>Indefinite.</sup>

SEC. 122. An emergency exists, and this act shall take effect immediately.

Passed the Senate March 5, 1897.

Passed the House March 9, 1897.

Approved by the Governor March 15, 1897.