

tofore appraised of [at] more or less than its true value. Re-appraisal and platting.  
 They may also cause any of said shore lands to be platted, as is provided for the platting of shore lands of the first class, and when so platted such lands shall be disposed of as is provided by law for the sale and disposition of shore lands of the first class, except that the Exception.  
 notice and preference right of purchase by the upland owner shall remain in force as provided in this act.

SEC. 5. Service upon the upland owner, as hereinbefore provided, shall be made by the Commissioner of Service made by Commissioner of Public Lands.  
 Public Lands or by some citizen of the state by him appointed, by leaving with said upland owner the required notice, or if the upland owner be a non-resident of said state, by mailing to his last known post office Notice.  
 address a copy of the required notice. If he be a non-resident and his address unknown to the land commissioner, notice to him shall not be necessary or required.

Passed the Senate March 13, 1901.

Passed the House March 14, 1901.

Approved by the Governor March 18, 1901.

## CHAPTER CLXXVI.

[H. B. No. 13.]

### AMENDING ACT RELATIVE TO REVENUE AND TAXATION.

AN ACT relating to revenue and taxation and amending section 2 of an act amending an act entitled "An act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897, by amending sections 3, 5, 21, 43, 60, 61, 68, 71, 72, 76, 77, 82, 84, 96, 98, 102, 103, 107, 111, 116, 119, and repealing sections 100, 101, 105, 106, 110, 113, 115, 117, 118 and 121 thereof, and by adding sections 97½, 119½, 119¾, 119¼, 120½, 120¾, to said act, and declaring an emergency," approved the 15th day of March, 1899.

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

SECTION 1. That section 2 of said act be amended to read as follows: Sec. 2. That section five of said act is

Amendment. hereby amended to read as follows: "Sec. 5. All prop-  
 Exemptions. erty described in this section, to the extent herein lim-  
 ited, shall be exempt from taxation, that is to say—

Cemeteries and churches. *First.* All lands used exclusively for public burying  
 ground 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 quan-  
 tity: *Provided,* That such grounds are used wholly for  
 Proviso. church purposes and not otherwise. Also all property  
 of Young Men's Christian Associations which shall be  
 wholly used, or to the extent solely used, for the reli-  
 gious purpose of such association.

Property of school districts, etc. *Second.* All property, whether real or personal, be-  
 longing exclusively to any school district, county, mu-  
 nicipal corporation, the state, or to the United States.

Fire engines, etc. *Third.* All fire engines and other implements used  
 for the extinguishment of fires, with the building used  
 exclusively for the safe keeping thereof, and for the  
 meetings of fire companies, providing that such belongs  
 to any town or fire company organized therein.

Free libraries, asylums, etc. *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 sup-  
 ported in whole or in part by public donations or pri-  
 vate 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, orphanages, institu-  
 tions, homes and hospitals are built when used ex-  
 clusively and not otherwise for the purposes in this  
 subdivision enumerated. In order to determine whether  
 such libraries, orphanages, institutions, homes and hos-  
 pitals are exempt from taxes, within the true intent of

City council to have access to books, etc., to determine if exempt. this act, the state board of health, the county and city  
 authorities of the county and city wherein such institu-  
 tions are respectively situated, shall have access to the  
 books of such institution, 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 the income and the receipts thereof, including donations to it, have been applied to the actual expenses of maintaining it, and to no other purpose. 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 object 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.

*Fifth.* All fruit trees, except nursery stock and forest trees artificially grown.

*Sixth.* All ships, vessels and boats in actual construction, and all materials especially 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.

*Seventh.* The personal property of each head of a family liable to assessment and taxation of which such individual is the actual and *bona fide* owner, to an amount of three hundred dollars: *Provided*, That each person shall list all of his personal property for taxation and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of the assessment and assess the remainder.

Passed the House February 28, 1901.

Passed the Senate March 13, 1901.

NOTE BY SECRETARY OF STATE.—This bill filed and allowed to become a law without the signature of the Governor.

SAM H. NICHOLS,  
*Secretary of State.*