

thereof registered in the precinct, or voting at the last preceding election where there is no registration. In precincts containing less than twenty-five voters, the election may be conducted under the provisions of this act without the preparation of such booths or compartments as required in this section. No person other than electors engaged in receiving, preparing or depositing their ballots, or a person present for the purpose of challenging the vote of an elector about to cast his ballot, shall be permitted to be within said rail, and in case of small precincts where places, booths or compartments are not required, no person engaged in preparing their ballots shall in any way be interfered with by any person, unless it be someone authorized by the provisions of this act to assist him or them in preparing his or their ballot. The expense of providing such places or compartments and guard rails shall be a public charge, and shall be provided for in the same manner as the other election expenses. Subsequent to the first Tuesday after the first Monday in November and prior to the first day of December thereafter, the officers charged by law with the division or alteration of election precincts shall, as far as necessary, alter or divide the existing election precincts in such manner that each election precinct shall not contain more than three hundred voters.

Persons permitted in polling place.

Expense of providing polling place.

Division of election precincts.

Passed the House February 21st, 1907.

Passed the Senate March 6th, 1907.

Approved by the Governor March 12th, 1907.

CHAPTER 131.

[H. B. 256.]

ASSESSMENT OF PROPERTY OF TELEGRAPH COMPANIES.

AN ACT to provide for the assessment of the property of telegraph companies.

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

SECTION 1. The State Board of Tax Commissioners shall make an annual assessment of the property of all

Tax Commission to make assessment.

telegraph companies within this State for the purpose of levying taxes thereon for state, county and other purposes.

Defini-
tions.

SEC. 2. For the purposes of this act the following provisions and definitions are made:

(1) The term "board" in this act, without other designation, means the State Board of Tax Commissioners.

(2) Any person, co-partnership, association, company or corporation owning or operating any telegraph or cable line in this State with appliances for the transmission of messages and engaged in the business of furnishing telegraph service for compensation as owner, lessee or otherwise shall be deemed, held and known as a telegraph company.

(3) The word "company" in this act without other designation or qualification shall mean and include any telegraph company as herein defined. The words "property of a company" without other designation or qualification shall mean and include the property of any telegraph company.

(4) The term "property of a company" or "property of the company" as used in this act shall include all franchises, right-of-way, poles, wires, cables, devices, appliances, instruments, equipment and all other real and personal property of such company used or employed in the operation of the company or in conducting its business and shall include all title and interest in such property as owner, lessee or otherwise.

(5) The company operating a line or lines in this State with all property and appliances connected and used therewith in the service, shall be the representative of every title and interest in the property of the company as owner, lessee or otherwise, and notice to the operating company shall be notice to all interests in the property for the purpose of taxation. The assessment and taxation of the property of a company in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest in such property of every kind or nature.

(6) The term "general property of the state" shall be

deemed to include all real and personal property appearing upon the assessment rolls and tax rolls throughout the State upon which State, county and local taxes are levied and collected with such changes and corrections made by the board as hereinafter provided.

SEC. 3. The board shall have access to all books, papers, documents, statements or accounts on file, or of record in any of the departments of the State. It shall have like access to all books, papers, documents, statements and accounts on file or of record in counties, towns, cities, villages and assessment districts, and the officers thereof shall in form prescribed by said board make returns to it of all information which may be called for. Said board shall have the power, by a summons signed by a member of said board and served in like manner as a subpoena issued from courts of record, to compel witnesses to attend, give evidence and to produce books and papers. Any member of the board, or the secretary thereof, is authorized to administer the oath to witnesses. The attendance of any witness may be compelled by attachment issued by any superior court upon a proper showing that such witness has been duly served with the summons, and has refused to appear before said board. In case of the refusal of a witness to produce books, papers, documents or accounts, or to give evidence on matters material to the hearing, said board, or any member thereof, may institute proceedings in a proper superior court, to compel such witness to testify, or to produce such books or papers, and to punish him for the refusal. All summons and process issued by such board shall be served by the sheriff of the proper county and such service certified by him to said board, without any compensation therefor. Persons appearing before said board in obedience to a summons, shall, in the discretion of the board, receive the same compensation as witnesses in the superior court, to be audited by the State Auditor, on the certificate of said board. The records, books, accounts and papers of any person, association or corporation, owning or operating telegraph property to be assessed, shall be subject to visitation, investiga-

Powers of
Commis-
sion.

Attendance
of wit-
nesses.

tion, and examination by said board, or by such person as it may designate.

Board may cause depositions to be taken.

SEC. 4. The board, in any matter material to the valuation, assessment or taxation of the property of a company, may cause the depositions of witnesses residing without the State or absent therefrom to be taken, upon notice to the company interested, in like mode as the depositions of witnesses are taken in civil actions pending in the superior court.

Report of company—contents.

SEC. 5. Every company operating a telegraph line or lines, in this State, shall annually between the first day of January and the first day of April in each year, under the oath of the president or other chief officer and the secretary, treasurer, auditor or superintendent of such company, make and file with the board in such form as said board may prescribe, reports containing the following facts:

- (1) The name of the company.
- (2) The nature of the company, whether a person, association, company or corporation, and under the laws of what State or country organized, the date of original organization, date of re-organization, consolidation or merger, with specific reference to laws authorizing the same.
- (3) The location of its principal office.
- (4) The name of the place where its books, papers and accounts are kept.
- (5) The name and postoffice address of the president, secretary, treasurer, auditor, superintendent, general manager, counsel, directors and all other general officers.
- (6) The name and postoffice address of the chief officer or managing agent of the company in Washington and of all other general officers residing in the State.
- (7) The total number of shares of capital stock.
- (8) The par value of the shares of the capital stock for the whole system showing separately: (1) Amount authorized. (2) Amount issued. (3) Amount outstanding. (4) Also the dividends paid thereon.
- (9) The market value of the shares of capital stock

for the whole system, on the dates and for the periods the board may request or specify, but the average market value as near as may be of said shares shall be given at least for one year ending the 31st day of December preceding.

(10) If such capital stock has no market value, the actual value on the dates and for the periods designated by said board.

(11) The funded debt of the company for the whole system, and a detailed statement of all series of bonds, debentures or other securities, forming a part of the funded debt at par value, with date of issue, maturity, rate of interest and interest paid.

(12) The market value of each series of funded debt for the whole system on the dates and for the periods designated by said board, and if the whole or a part of such funded debt has no market value, then the actual value thereof for such dates and periods as said board may specify, but the average market value as near as may be of each series of funded debt shall be given at least for one year ending the 31st day of December preceding.

(13) Such general description of the real estate of the company owned or operated in Washington as would be sufficient in a conveyance thereof, under a judicial decree, directing a sale for taxes to vest in the grantee all title and interest in and to the said property.

(14) A like description of the personal property, including moneys and credits held by the company as a whole system and the part thereof apportioned to the line in Washington.

(15) A statement in detail of all capital stock, bonds or other securities of such company owned by, or held in trust, for the company and the capital stock, bonds, or other securities, of other persons, companies or corporations owned by, or held in trust for it and the par value and the market or actual value of the same.

(16) The description and true value and assessed value of real estate within and without the state and the gross and net income therefrom if the company claims any deduction in the value of its property on account thereof.

(17) A detailed description of all capital stock, bonds, mortgages, securities, credits and other personal property, if any, with the value thereof, owned by the company which is not used or employed in the business and is claimed to be exempt in the valuation of its property for taxation under this act.

(18) Every such company shall also report:

(a) The whole length of the lines of poles, single wire of the entire system and separately in this State.

(b) The length of wire underground and on buildings of the entire system and in this State.

(c) The length of wire and cable submarine for the entire system and in this State.

(d) The number of miles of all wires and cables of the entire system and the miles of all wires and cables in this State.

(e) The number of offices for the entire system and the number of offices in this State.

(f) The number of messages received and transmitted for the entire system and the number received and transmitted in this State.

(19) The entire gross earnings of the company from operation, expenses of operation, net earnings from operation and the income from other sources for the whole system and in Washington and the disposition made of such net earnings and income.

(20) The annual report of the board of directors or other officers to the stockholders of the company.

(21) Such other facts or information as the company may deem material upon the question of the taxation of its property in this State.

(22) Such other facts and information as said board may reasonably require in form or returns prescribed by it.

(23) Any company, association or corporation owning all or a majority of the capital stock of the company operating in this State or having practical control of any such company may be required to make report of such facts and information specified in this section as may be

deemed necessary by the board to a correct valuation and assessment of the property of such operating company.

Blanks.
Failure to report, effect of.

Blanks for making the above reports shall be furnished to such companies by said board except for the copies of reports required under the provisions of subdivision 20 of this section. In case any company refuses or neglects to make the reports required by this act, or refuses or neglects to furnish any information requested, the board shall inform itself the best it may on the matters necessary to be known in order to discharge its duties with respect to the valuation and assessment of the property of such company.

Property taxed as personalty.

SEC. 6. The property of a company as defined in section 2, subject to taxation under the provisions of this act, is declared to be personal property and the place of assessment and taxation of such property is fixed at the capital of the state.

Company failing to report bound by action of board.

SEC. 7. If any company or its officers or agents shall refuse or neglect to make any reports required by this act or said board, or shall refuse or neglect to permit an inspection and examination of its records, books, accounts, or papers, when requested by said board, or shall refuse or neglect to appear before the board in obedience to a summons, such company shall be estopped to question or impeach the action or determination of the board, except upon satisfactory proof of fraud or mistake injurious to the company. No company shall be allowed in any action or proceeding to question the amount or valuation of its property as assessed by the board unless such company shall have made and filed with such board a full and complete report of the facts and information prescribed by section 5 of this act and called for by the board thereunder, provided the refusal or neglect of such company to file the report in time may on application of the company and for good cause shown be excused by the board on condition that such company shall make a full and complete report of all facts and information mentioned in said section 5 within fifteen days after notice by mail of the amount of the preliminary valuation of the property of

such company and shall appear before the board before the time of the final hearing and make a full disclosure of all property liable to assessment and taxation under this act and show the value of such property to the satisfaction of the board.

Commission
to ascertain
value of
property.

SEC. 8. The board on or between the first day of April and the first day of July in each year, according to their best knowledge and judgment shall ascertain and determine the true cash value of the property of each company within the state. Every such company shall be entitled on its own motion to a preliminary hearing and to present evidence before such board at any time on or between the first and fifteenth days of June relating to the value of the property of such company, or to the value of the general property of the state. On request in writing for such hearing or presentation, the board shall appoint a time and place therefor within the period aforesaid; the same to be conducted in such manner as the board shall direct. Such preliminary hearing shall not impair or affect the right to the further hearing provided for in section 11. The value of the property of a company for assessment shall be made on the same basis and for the same period of time as near as may be as the value of the general property of the state is ascertained and determined. The board shall

Hearings.

Assessment
roll.

prepare an assessment roll and place thereon after the name of each company assessed, the following general description of the property of such company, to-wit: "Real estate, right-of-way, poles, wires, cables, devices, appliances, instruments, franchises and all other real and personal property of said company," which shall be deemed and held to include the entire property and franchises of such company within the State, and all title and interest therein. For the purpose of determining the true cash value of the property of each company, appearing on the assessment roll, the board may, if deemed necessary, view and inspect the property of such company and shall consider the reports filed in compliance with this act, and the reports and returns of the company filed in the office of any officer of this State, and such other evidence or information

Commission
may inspect
property.

as may have been taken or obtained bearing upon the true cash value of the property of the company assessed. In case the companies which own or operate lines lying partly within or partly without the State, the said board shall only value and assess the property within this State. In determining the value of the portion within the State the board may take into consideration the value of the entire system, the mileage of the whole system and of the part within this State, together with such other information, facts and circumstances as will enable the board to make a substantially just and correct determination. When the true cash value of the property of a company within this State shall have been ascertained and determined the amount thereof shall be entered upon the assessment roll opposite the name of the company and shall be, and constitute, the assessment of the entire property of such company within this State for the levy of taxes thereon, subject to review and correction, as hereinafter provided. The board shall thereupon give notice by mail to each company assessed of the amount of its assessment as entered upon such roll.

Assessment
of lines
partly
within and
partly with-
out State.

Amount to
be entered
on assess-
ment roll.

SEC. 9. In making the investigations and holding the hearings provided for in this act, the board may hold its sessions at such times and in such places throughout the State as it may deem proper, or necessary for the convenient performance of their duties, and may adjourn from time to time and from place to place.

Sessions.

SEC. 10. The assessment rolls of telegraph companies shall, by said State Board of Tax Commissioners, be submitted to the State Board of Equalization at its annual meeting held for the purpose of equalizing the assessment valuation of the taxable property of the State; and any telegraph company interested shall have the right to appear and be heard as to the assessment of the property of such company, and as to the value and assessment of the general property of the State, and the said Board of Equalization may, on application or of its own motion, correct the valuation or assessment of the property of such company, in such manner as may in its judgment make

Equaliza-
tion of as-
sessment.

the valuation thereof just and relatively equal with the valuation of the general property of the State. The assessed valuation of the property of any telegraph company as it appears on such rolls, shall not be increased without notice to the company by registered letter, that such increase is contemplated, and fixing a time for a hearing in relation thereto.

Apportionment of values to counties, cities, etc.

SEC. 11. Upon the completion of the equalization of the property of the telegraph companies and other property in the State by the State Board of Equalization, it shall be the duty of the State Board of Tax Commissioners to apportion the value of the properties of such telegraph companies to the county or counties through or into which the lines thereof may extend according to the value thereof in such proportion to the entire value as the length of the line in each county may bear to the entire length of line within the State computed on a wire mileage basis, which valuation, together with a description of the property assessed, giving the name of the company, the length of line and wire mileage in said county, shall be certified by said board to the county auditor of the proper county. The county auditor shall in like manner distribute the value so certified by him to the several cities, towns, road districts, school districts, and other taxing districts in his county entitled to a proportionate value thereof, and each assessment so apportioned shall be placed upon the tax rolls of said county, and the taxes extended against the same as against other property in said county, cities, towns, school, road and other taxing districts.

Passed the House February 26th, 1907.

Passed the Senate March 1st, 1907.

Approved by the Governor March 12th, 1907.