

booming and rafting the same; the amount of such logs and other products is to be determined by the usual method of scaling, and such corporation shall have a lien upon all logs and other timber products handled for sluicing, sacking and driving, and for booming and rafting the same, to be enforced in any manner now or hereafter provided by law for the enforcement of liens for labor on logs.

Passed by the House March 6, 1909.

Passed by the Senate March 8, 1909.

Approved March 20, 1909.

CHAPTER 230.

[H. B. 221.]

MAKING ASSESSORS CLERKS OF THE BOARD OF EQUALIZATION.

AN ACT relating to revenue and taxation, making county assessors *ex-officio* clerks of county boards of equalization, prescribing the method of certifying state, county, municipal, and other tax levies, and providing for the computation and extension of the same upon assessment and tax rolls.

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

SECTION 1. The county board of equalization shall hold its annual meetings at the office of the county assessor, who shall act as clerk of said board, keeping an accurate journal or record of the proceedings thereof, and making a due record of the changes of the descriptions and assessed values ordered by the county board of equalization. Having corrected the real and personal assessment rolls, in accordance with the changes made by the said county board of equalization, he shall make duplicate abstracts of such corrected values, one copy of which shall be retained in his office, and one copy forwarded to the state auditor on or before the first Monday of September following each county equalization.

SEC. 2. When the state board of equalization shall have completed their equalization, the state auditor shall,

Assessor
to be clerk
of board of
equalization.

Abstract
of rolls
filed with
State
Auditor.

within ten days after the adjournment of said board, transmit to each county assessor a transcript of the proceedings of the board, specifying the amount to be levied and collected on said assessment books for state purposes for such year. He shall also certify to each county assessor the amounts due to each fund and unpaid from such county for the seventh preceding year, which sum shall be added to the amount levied for the current year.

Transcript of proceedings of state board furnished assessors.

SEC. 3. It shall be the duty of the board of county commissioners of each county, of city and town councils, school directors, town officers, and all other officials, or boards, required by law to levy or assess taxes upon real or personal property, through their chairman and clerk, or secretary, on or before the 10th day of October in each year, to certify to the county assessor the amount of taxes levied upon the real and personal property in the county, or such city, town, school, road, or other taxing district.

Levies certified to assessor.

SEC. 4. The county assessor shall extend the tax rolls of his county in the manner required by law, and upon the completion of such tax extension, it shall be his duty to make in each assessment book, tax roll, or list, a certificate in the following form:

Assessor to extend rolls.

I,, assessor 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 nine hundred and

Form of certificate.

Witness my hand this day of, 190...
, County Assessor.

Delivering said tax rolls to the county auditor on or before the 15th day of December, taking his receipt therefor.

Rolls delivered to county auditor.

SEC. 5. On the first Monday of January next succeeding the date of the levying of taxes, the county auditor shall deliver to the county treasurer the tax rolls of his county, with his warrant thereto attached, and taking his receipt therefor, and charging the county treasurer there-

Delivery of rolls to treasurer.

with, and keeping an account thereof in the manner required by law.

Time
of taking
effect of act.

SEC. 6. This act shall take effect on the second Monday in January, 1911.

Passed by the House February 18, 1909.

Passed by the Senate March 4, 1909.

Approved March 18, 1909.

CHAPTER 231.

[H. B. 367.]

RELATING TO GOVERNMENT TOWNSITES.

AN ACT prescribing rules and regulations for the execution of the trusts arising under an act of congress entitled "An act for the relief of the inhabitants of cities and towns upon the public lands," approved March 2, 1867 (sections 2386, 2387, 2388, 2389, 2391, 2392, 2393 and 2394 of the Revised Statutes of the United States) and all acts of congress amendatory thereof and supplemental thereto, including section 16 of an act of congress, entitled "An act to repeal timber culture laws, and for other purposes," approved March 3, 1891, and to repeal an act of the Legislature of Washington territory, entitled "An act prescribing rules and regulations for the execution of trusts arising under the act of congress, entitled 'An act for the relief of inhabitants of cities and towns upon the public lands,' approved March 2, 1867," approved January 31, 1888, fixing the time for doing certain acts, prescribing a limitation of time for the commencement of certain actions, prescribing the procedure therein, prescribing rules of evidence therein, and declaring an emergency.

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

Town
to select
limits.

SECTION 1. It is the duty of the city or town council of any city or town in this state situate upon public lands of the United States or lands, the legal and equitable title to which is in the United States of America, to enter at the proper land office of the United States such quantity of land as the inhabitants of any incorporated city or town may be entitled to claim, in the aggregate, according to their population, in the manner required by the laws of the United States and the regulations prescribed by the