

SEC. 2. This act is necessary for the immediate preservation of public safety and the support of the existing institutions of the state and shall take effect immediately. Emergency.

Passed the House January 25, 1917.

Passed the Senate February 21, 1917.

Approved by the Governor February 27, 1917.

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## CHAPTER 25.

[H. B. 112.]

### ASSESSMENT OF RAILROAD OPERATING PROPERTIES.

AN ACT relating to the assessment of railroads and amending section 9151 of Remington & Ballinger's Code.

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

SECTION 1. That section 9151 of Remington & Ballinger's Code be and the same is hereby amended to read as follows:

Section 9151. On the completion of the equalization of the property of the railroad companies and other property in the state, by the state board of equalization it shall be the duty of the state board of equalization, to apportion the value of the operating properties of such railroad, to the county or counties through or into which the lines thereof may extend, according to the classification and value thereof, in such proportion to the entire value thereof, as the length of the line in each county may bear to the entire length of line within the state, which valuation, together with a description of the railroad property assessed, giving the name of the company and the length of line in said county, shall be certified by said board, to the county assessor of the proper county. The county assessor shall in like manner distribute the value so certified to him, to the several cities, towns, road districts, school districts and other taxing districts, in his county, entitled to a proportionate value of the operating

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property of such railroad; 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 5, 1917.

Passed the Senate February 21, 1917.

Approved by the Governor February 27, 1917.

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## CHAPTER 26.

[H. B. 113.]

### ASSESSMENT OF TELEGRAPH COMPANIES.

AN ACT relating to the assessment of telegraph companies and amending section 9181 of Remington & Ballinger's Code.

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

SECTION 1. That section 9181 of Remington & Ballinger's Code be and the same is hereby amended to read as follows:

Section 9181. 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 equalization 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 assessor of the proper county. The county assessor shall in like manner distribute the value so certified by him to the several cities, towns, road

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