

CHAPTER 48.

[S. B. 210.]

PERSONAL PROPERTY TAXES: FARM PROPERTY.

AN ACT amending section 20, chapter 130, Session Laws of 1925 Extraordinary Session, relating to revenue and taxation, and declaring that said act shall take effect immediately.

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

SECTION 1. That section 20, chapter 130, Session Laws of 1925, Extraordinary Session, be amended to read as follows:

Amends § 20,
ch. 130, Ex.
Laws of 1925.

Section 20. When the owner of livestock 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. All agricultural and horticultural products other than forest products, livestock and fowls, ownership of which remains in the original producer thereof on the first day of March next succeeding the harvesting thereof shall be exempt from assessment for taxation for the said year.

Livestock,
where
assessed.

Exemption.

SEC. 2. This act is necessary for the immediate support of the state government and its existing public institutions, and shall take effect immediately.

Effective im-
mediately.

Passed the Senate February 17, 1933.

Passed the House February 27, 1933.

Approved by the Governor March 1, 1933.