

CHAPTER 136.

[H. B. 163.]

TAXING DISTRICT BOUNDARIES.

AN ACT relating to taxation and setting the date establishing county, city and other taxing district boundaries for purposes of property taxation and the levy of property taxes; and relating to the designation of taxes and assessments.

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

Boundaries
of taxing
districts.

SECTION 1. For the purposes of property taxation and the levy of property taxes for any year, beginning with the year 1940, the boundaries of counties, cities and all other taxing districts shall be the established official boundaries of such counties, cities or districts existing on the first day of May of such year.

Taxes
designated.

SEC. 2. All annual taxes and assessments of real and personal property shall hereafter be known and designated as taxes and assessments of the year in which such taxes and assessments, or the initial installment thereof, shall become due and payable; except, that any such taxes and assessments that have become due and payable, or of which any installment has become due and payable, at the time this act becomes effective, shall continue to be known and designated the same as heretofore.

Passed the House March 9, 1939.

Passed the Senate March 9, 1939.

Approved by the Governor March 15, 1939.