fined in its operation to the paragraph, sentence, clause or word of the act directly involved in the controversy in which such judgment shall have been rendered.

Passed the Senate February 23, 1943.

Passed the House March 10, 1943.

Approved by the Governor March 19, 1943.

CHAPTER 182.

[S. B. 80.]

BOUNDARIES OF TAXING DISTRICTS.

An Act relating to taxation, setting the date establishing county, city and other taxing district boundaries for purposes of property taxation and the levy of property taxes, providing that no levy shall be made in certain cases, amending section 1, chapter 136, Laws of 1939 (section 11106-1, Remington's Revised Statutes), and declaring an emergency.

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

Amendments.

Section 1. That section 1, chapter 136, Laws of 1939 (section 11106-1, Remington's Revised Statutes) is hereby amended to read as follows:

Boundaries fixed as of May 1.

Section 1. For the purposes of property taxation and the levy of property taxes the boundaries of counties, cities and all other taxing districts shall be the established official boundaries of such districts existing on the first day of May of the year in which the levy is made, and no such levy shall be made for any taxing district whose boundaries were not duly established on the first day of May of such year.

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

Passed the Senate February 9, 1943.

Passed the House March 10, 1943.

Approved by the Governor March 19, 1943.