

as are set forth in such record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors hereinbefore mentioned: *Provided*, That the board shall cancel all unpaid taxes upon property which belongs exclusively to the state, any county or municipal corporation. The board shall make findings of the facts upon which it bases its decision on all matters submitted to it, and when so made the assessment and levy shall have the same force as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

The board at its April meeting shall consider only matters referred to it by the records of the county treasurer under this section and RCW 84.56.390.

Passed the House February 9, 1955.

Passed the Senate March 8, 1955.

Approved by the Governor March 14, 1955.

CHAPTER 113.

[S. B. 63.]

TAXATION—SETTLEMENT AND ADJUSTMENT BETWEEN COUNTIES AND STATE.

AN ACT relating to taxation; providing for settlement and adjustment between counties and the state of taxes and amending section 1, chapter 69, Laws of 1949 and RCW 84.56.280 and 84.56.290.

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

SECTION 1. Section 1, chapter 69, Laws of 1949 (heretofore divided and codified as RCW 84.56.280 and 84.56.290) is divided and amended as set forth in sections 2 and 3 of this act.

Division and amendment.

SEC. 2. (RCW 84.56.280) Immediately after the last day of each month, the county treasurer shall

Settlement
with state of
state taxes.

pay over to the state treasurer the amount collected by him and credited to the various state funds, but every such payment shall be subject to correction for error discovered upon the quarterly settlement next following. The county auditor shall at the same time ascertain and report to the state auditor in writing the amounts due to the various state funds. If they are not paid to the state treasurer before the twentieth day of the month he shall make a sight draft on the county treasurer for such amount. On the first Mondays of January, April, July, and October, respectively, of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes from the date of the last settlement up to and including the last day of the preceding month. The county auditor shall, on or before the fifteenth day of the month in which such settlement is made, notify the state auditor of the result of the quarterly settlement with the county treasurer. Should any county treasurer fail or refuse to honor the draft or make payment of the amount thereon, except for manifest error or other good and sufficient cause, he shall be guilty of nonfeasance in office and upon conviction thereof shall be punished according to law.

Enacted
without
amendment.

SEC. 3. (RCW 84.56.290) Whenever any tax shall have been heretofore, or shall be hereafter, cancelled, reduced or modified in any final judicial proceeding; or whenever any tax shall have been heretofore, or shall be hereafter cancelled by sale of property to any irrigation district under foreclosure proceedings for delinquent irrigation district assessments; or whenever any contracts or leases on public lands shall have been heretofore, or shall be hereafter, canceled and the tax thereon remains unpaid for a period of two years, the state auditor shall, upon receipt from the county auditor of a certified copy

of the final judgment or decree canceling, reducing or modifying taxes, or of a certificate from the county treasurer of the cancellation by sale to an irrigation district, or of a certificate from the commissioner of public lands and the county treasurer of the cancellation of public land contracts or leases and non-payment of taxes thereon, as the case may be, make corresponding entries and corrections on his records of the state's portion of reduced or canceled tax and shall notify the county auditor thereof who shall make like entries and corrections on his tax roll records.

Upon canceling taxes deemed uncollectible, the county commissioners shall notify the county auditor of such action, whereupon the county auditor shall deduct on his records the amount of such uncollectible taxes due the various state funds and shall immediately notify the state auditor of his action and of the reason therefor; which uncollectible tax shall not then nor thereafter be due or owing the various state funds and the necessary corrections shall be made by the county treasurer upon the quarterly settlement next following.

When any assessment of property is made which does not appear on the assessment list certified by the county board of equalization to the state board of equalization the county assessor shall indicate to the county auditor the assessments and the taxes due therefrom when the list is delivered to the county auditor on December 15th. The county auditor shall then notify the state auditor of the taxes due the state from the assessments which did not appear on the assessment list certified by the county board of equalization to the state board of equalization. The county treasurer shall make proper accounting to the county auditor of all sums collected as either advance tax or supplemental or omitted tax, whereupon the county auditor shall notify the state auditor of

the amounts due the various state funds according to the levy used in extending such tax and those amounts shall immediately become due and owing to the various state funds, to be paid to the state treasurer in the same manner as taxes extended on the regular tax roll.

Passed the Senate February 2, 1955.

Passed the House March 2, 1955.

Approved by the Governor March 14, 1955.

CHAPTER 114.

[S. B. 78.]

FRAUD IN OBTAINING TELEPHONE OR TELEGRAPH SERVICE.

AN ACT relating to the obtaining of telephone or telegraph service through the use of deceit or fraud, and making the same a misdemeanor.

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

Illegal conduct

SECTION 1. Every person who, with intent to evade the provisions of any order of the Washington public service commission or of any tariff, rule or regulation lawfully filed with said commission by any telephone or telegraph company, or with intent to defraud, obtains telephone or telegraph service from any telephone or telegraph company through the use of a false or fictitious name or telephone number or the unauthorized use of the name or telephone number of another, or through any other trick, deceit or fraudulent device, shall be guilty of a misdemeanor.

Penalty.

Passed the Senate February 8, 1955.

Passed the House March 2, 1955.

Approved by the Governor March 14, 1955.