

CHAPTER CXL.

[S. B. No. 259.]

REVENUE LAW.

AN ACT to provide for the assessment and collection of taxes in the State of Washington, and declaring an emergency.

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

All property subject to assessment and taxation unless expressly exempted.

SECTION 1. That all real and personal property now existing, or that shall be hereafter created or brought into this state, shall be subject to assessment and taxation for the support of the state government, and for county, school, municipal, or such other purposes as shall be designated by law, upon equalized valuations thereof, fixed with reference thereto on the first day of April at 12 o'clock, meridian, in each and every year in which the same shall be listed, except such property as shall be expressly exempted therefrom by the provisions of law.

Real property defined.

SEC. 2. Real property for the purposes of taxation shall be construed to include the land itself, whether laid out in town lots or otherwise, and all buildings, structures and improvements, trees, or other fixtures of whatsoever kind, thereon, and all rights and privileges thereto belonging, or in any wise appertaining, and all quarries and fossils in and under the same, which the law defines, or the courts may interpret, declare and hold to be real property under the letter, spirit, intent or meaning of the law, for the purposes of taxation.

Personal property defined.

SEC. 3. Personal property for the purposes of taxation, shall be construed to embrace and include, without specially defining or enumerating it, all goods, chattels, moneys, stocks or estate; all improvements upon lands, the fee of which is still vested in the United States, or in the State of Washington, or in any railroad company or corporation, and all and singular of whatsoever kind, name, nature and description, which the law may define or the courts interpret, declare and hold to be personal property, for the purpose of taxation, and as being subject to the laws, and under the jurisdiction of the courts of this state, whether the same be in any marine craft, as ships and vessels, or in other

property holden under the laws and jurisdiction of the courts of this state, be the same at home or abroad.

SEC. 4. The term "money" or "moneys," wherever used in this act, shall be held to mean gold and silver coin, gold and silver certificates, treasury notes, bank notes, and every deposit which any person owning the same or holding in trust, and residing in this state, is entitled to withdraw in money on demand. The term "tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands," wherever used in this act, shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as, the property of the same claimant, person or company. Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males. Whenever the word "oath" is used in this act, it may be held to mean affirmation, and the word "swear" in this act may be held to mean affirm. The term "person," wherever used in this act, shall be construed to include firm, company or corporation. The words "county auditor," when used in this act, shall be construed to mean register or recorder, whenever it shall be necessary to use to the proper construction of this act.

SEC. 5. All property described in this section, to the extent herein limited, shall be exempt from taxation, that is to say: First, all public school houses, state colleges, state university and state normal schools, with the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy; second, all lands used exclusively for public burying grounds or cemeteries, all church property used exclusively for public worship to an amount not exceeding five thousand (\$5,000.00) dollars; third, all property, whether real or personal, belonging exclusively to the state or to the United States; fourth, all buildings belonging to counties, used for holding courts, for jails, for county offices or county hospitals, with the ground on which such buildings are erected; fifth, all lands,

Definition of terms.

Special exemptions from taxation.

houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor; sixth, all fire engines and other implements used for the extinguishment of fires, with the buildings used exclusively for the safe-keeping thereof, and for the meeting of fire companies, whether belonging to any town or any fire company organized therein; seventh, all free public libraries, hospitals for the care of the sick, whether supported in whole or in part by charity, orphanage and orphan asylums, institutions for the reformation of fallen women, and homes for the aged and infirm; eighth, the personal property of each householder and head of a family, liable to assessment and taxation under the provisions of this act, of which such individual is the actual and *bona fide* owner, to an amount not exceeding three hundred dollars: *Provided*, That each person shall list all of his personal property for taxation, and the county assessor shall deduct the amount of the exemption authorized by this section from the total amount of this assessment, and assess the remainder.

LISTING PROPERTY.

All property listed annually.

SEC. 6. *When to be Listed.*—All real and personal property in this state, subject to taxation, shall be listed and assessed every year, with reference to its value, on the first day of April preceding the assessment.

Change of residence—assessment how and when made.

SEC. 7. The owner of personal property removing from one county to another between the first day of April and the first day of July shall be assessed in either in which he is first called upon by the assessor. The owner of personal property moving into this state from another state between the first day of April and the first day of July shall list the property owned by him on the first day of April of such year in the county in which he resides: *Provided*, If such person has been assessed, and can make it appear to the assessor that he is held for tax for the current year on the property in another state or county, he shall not be again assessed for such year.

Manner of listing personal property, and by whom listed.

SEC. 8. Personal property shall be listed in the manner following: First, every person of full age and sound

mind, being a resident of this state, shall list all his moneys, bonds or stock, shares of stock, of joint stock or other companies (when the property of such company is not assessed in the state), franchises, royalties and other personal property; second, he shall also list separately, and in the name of his principal, all moneys deposited subject to his order; third, the property of a minor child shall be listed by his guardian or by the person having such property in charge; fourth, the property of an idiot or lunatic, by the person having charge of such property; fifth, the property of a person for whose benefit it is held in trust by the trustee of the estate of the deceased person, or by the executor or administrator; sixth, the property of corporations whose assets are in the hands of receivers, by such receivers or their agents; seventh, the property of a body politic or corporate, by the president or proper agent or officer thereof; eighth, the property of a firm or company, by a partner or agent thereof; ninth, money and property in litigation, in possession of any county officer must be assessed to the custodian thereof, and the taxes thereon paid by the custodian thereof under the direction of the court.

SEC. 9. Personal property, except such as is required in this act to be listed and assessed otherwise, shall be listed and assessed in the county where the owner or agent resides. If there be no principal office or place of business in this state, then at the place in this state where any such corporation or person transacts business. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or place where his business is carried on.

Place where listed.

SEC. 10. The personal property of express, transportation and stage companies shall be listed and assessed in the county where the same is usually kept. All vessels of every class which are by law required to be registered, licensed or enrolled, must be assessed and the taxes thereon paid only in the county where the owner, or managing owner or agent thereof resides: *Provided*, That such interest shall be taxed but once. Vessels registered, licensed or enrolled out of, and plying in whole or in part in, the

Same.—Taxes paid where assessed.

waters of this state, the owners, managing owners or agents of which reside in this state, must be assessed in this state, and in the county in which the owners, managing owners or agents reside, to the value of the respective share or shares owned by said person or persons. All boats and small craft not required to be registered must be assessed in the county where the same are kept.

Same.—Gas and water mains defined.

SEC. 11. The personal property of gas and water companies shall be listed and assessed in the town or city where the same is located. Gas and water mains and pipes laid in roads, streets or alleys, shall be held to be personal property.

Street railroad, etc., defined.

SEC. 12. The personal property of street railroad, plank road, gravel road, turnpike or bridge companies, shall be listed and assessed in the county, town or city where the same is located, and the track, road or bridge shall be held to be personal property.

Property of non-resident, where listed.

SEC. 13. When the owner of live stock 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.

Doubt as to listing—how settled.

SEC. 14. In all questions that may arise under this act as to the proper place to list personal property, or where the same cannot be listed as stated in this act, if between several places in the same county, the place for listing and assessing shall be determined and fixed by the county board; and when between different counties, or places in different counties, by the auditor of state; and when fixed in either case, shall be as binding as if fixed by this act.

Owners or agents to verify statement of listed property.

SEC. 15. Every person required by this act to list property shall make out and deliver to the assessor, when required, a statement, verified by his oath, of all the personal property in his possession or under his control, and which by the provisions of this act he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor; no person shall be required to list for taxation in his statement to the assessor any share or portion of the capital stock, or of any

of the property of any company or corporation, which such person may hold in whole or in part, where such company, being required so to do, has listed for assessment and taxation its capital stock and property with the auditor of state, or as otherwise required under the laws of this state.

SEC. 16. *Detailed Lists, What to Contain.*—The auditor of state shall prepare and furnish county auditors with suitable blank forms of detail lists or schedules, to be used by the assessors for the listing of property, and upon which shall be entered by the assessor, or by the owner or holder, the agent or attorney, the partner, trustee, assignee, receiver, guardian, executor or administrator, or by the president, secretary or principal accounting officer of any company or corporation, a full, true and accurate statement or listing of all property, real and personal, as being owned, held or controlled as aforesaid, and as in such detail list directed, with any and all other property that may not be specified therein, if any such there be, that may be liable to assessment and taxation, and including all property that may or shall be deducted therefrom under exemptions. Such listing shall be verified under the oath of the owner or holder of any such listed property, or by the duly authorized agent making the same, and the true and fair value of such property having been determined and fixed by the assessor, such valuation shall be entered opposite each and every item as therein listed and verified. Such detail list shall show the following schedule of property made in accordance with the auditor's form marked No. 1, which is made a part and parcel hereof, but to which, however, may, and shall be, added by the auditor, assessor or his deputy, any and all other taxable property that may at any time be hereafter created or discovered, not at present appearing therein, so that no property shall escape assessment and taxation. Said detail list shall be substantially in the following form:

DETAIL LIST OF PERSONAL PROPERTY.

A schedule of the numbers and amounts of all personal property in the possession or under control of ———, belonging to ———, on the first day of April, 189—, listed by ———, of the town of ———, county of ———, and State of Washington, as required by the gen-

State auditor to
prepare forms,
etc.

Detail list, what
to contain.

Form of list.

eral revenue laws now in force in this state. Residence No. — street; school district No. —; road district No. —. (If residing in town or city, give name and number of street.)

<i>Items of Property.</i>	No.	Assessor's Val.
1. Horses: { One year old.....		\$.....
{ Two years old.....		\$.....
{ Three years old and over.....		\$.....
{ Work horses.....		\$.....
{ Stallions.....		\$.....
2. Cattle: { One year old.....		\$.....
{ Two years old.....		\$.....
{ Cows.....		\$.....
{ All other cattle two years old and over.....		\$.....
3. Mules and asses of all ages.....		\$.....
4. Sheep of all ages.....		\$.....
5. Hogs of all ages.....		\$.....
6. Wagons and carriages of whatever kind.....		\$.....
7. Sewing and knitting machines.....		\$.....
8. Watches and clocks.....		\$.....
9. Melodeons and organs.....		\$.....
10. Pianofortes.....		\$.....
11. Household and office furniture, full value.....		\$.....
12. Agricultural tools, implements, machinery.....		\$.....
13. Gold and silver plate and plated ware.....		\$.....
14. Diamonds and jewelry, and fire arms.....		\$.....
15. Royalties and patent rights.....		\$.....
16. Steamboats, sailing vessels, wharf boats, barges, etc.....		\$.....
17. Goods and merchandise, lumber, saw-logs, wood, coal, wool, hides, etc.....		\$.....
18. Manufacturers' materials and manufactured articles.....		\$.....
19. Manufacturers' tools, implements and machinery, including engines and boilers.....		\$.....
20. Moneys of banks (whose capital is not represented by shares of stock), bankers, brokers or stock jobbers.....		\$.....
21. Credits of banks (whose capital is not represented by shares of stock), bankers, brokers or stock jobbers.....		\$.....
22. Moneys other than of banks, bankers, brokers or stock jobbers, gold dust or bullion on hand or deposit.....		\$.....
23. Bonds and stocks (other than bank stock).....		\$.....
24. Shares of bank stock (including state and national), also of gas, wharf or water stock.....		\$.....
25. Shares of capital stock of insurance or other companies and associations not incorporated by the laws of this state.....		\$.....
26. Stock and furniture of saloons, saloons and eating houses, including billiard, bagatelle and similar tables.....		\$.....
27. Hay, wheat, oats, corn, barley or other farm products.....		\$.....
28. The value of all elevators, warehouses and improvements on lands, the title to which is vested in any R. R. Co.....		\$.....
29. The value of all improvements on lands held under the laws of the United States.....		\$.....
30. Shares of stock of insurance or other companies or associations incorporated under the laws of this state.....		\$.....
31. Gas or water mains. Total number of feet and size.....		\$.....
32. Gas or water pipe other than mains. Total number of feet and average size.....		\$.....
33. Telegraph, telephone and electric light lines as per schedule marked "F" in addition to their personal property above listed.....		\$.....
34. Cable, horse and electric railways as per schedule marked "F" in addition to their personal property above listed.....		\$.....
35. The value of all other articles of personal property not included in the preceding items.....		\$.....
Total value of all personal property listed by assessor under section 16 of revenue law.....		\$.....
Total exemptions.....		
Total value of all personal property assessed by assessor under section 16 of revenue law.....		\$.....

DETAIL LIST OF REAL PROPERTY OF _____ OF _____ COUNTY,
WASHINGTON, 189—.

Resident road district. Resident school district. Character or designation of property. Description of lands and town property. (In describing lands state whether they are farming, grazing, mineral or timber lands; also if city or town property, give the name of the town and plat, or addition, and give accurate description of all other designated real estate under this head.) Town or city property. No. lot. No. block. No. of section. No. of township. No. of range. No. of acres in each tract or parcel except lots. No. of acres in each tract or parcel improved. Property, road district. Property, school district. Full cash value of each tract, parcel, lot, or block of land assessed. Full cash value of improvements on each tract, lot, or parcel of land assessed. Full cash value of all real property assessed. Poll. Road poll. Bridge.

Form of real property detail list.

RECAPITULATION.

Farm lands, unimproved, acres, ——. Grazing lands, [acres] ——. Timber lands, [acres] ——. Mineral lands, [acres] ——. Improved lands, [acres] ——. Total acreage, ——. Aggregate assessed value of real property, \$——. Aggregate assessed value of personal property (see next page), \$——. Total valuation of all property assessed, \$——. Total poll and road poll tax, \$——.

AFFIDAVIT OF PERSON LISTING THE WITHIN PROPERTY.

STATE OF WASHINGTON, COUNTY OF —, SS.

I, —, do solemnly swear that I am a resident of the county of —, that the within and foregoing detail lists contain full and correct statements of all property subject to taxation in this county which I or any firm of which I am a member, or any corporation, association or company of which I am president, cashier, secretary, managing agent, owned, claimed, possessed or controlled on the first day of April, 189—, at 12 o'clock, meridian, and which is not already assessed for said year, and that I have not in any manner whatever transferred or disposed of any property or placed any property out of said county or my possession for the purpose of avoiding any assessment upon the same, or of making this statement.

Affidavit of party listing property.

Residence, —.

Subscribed and sworn to before me this — of —, 189—.

—, County Assessor.

SEC. 17. When the assessor shall be of opinion that the person listing property for himself or for any other person, company or corporation, has not made a full, fair and complete list of such property, he may examine such person under oath in regard to the amount of the property he is required to list, and if such person shall refuse to answer under oath, and a full discovery make, the assessor may list the property of such person, or his principal, according to his best judgment and information.

Assessor may examine party on oath as to correctness of list.

Merchandise defined and how listed.

SEC. 18. Whoever owns, or has in his possession or subject to his control, any goods, merchandise, grain or produce of any kind, or other personal property within this state, with authority to sell the same, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him from any place out of this state for the purpose of being sold at any place within the state, shall be held to be a merchant, and when he is by this act required to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property pertaining to his business as a merchant.

Exceptions.

No consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property nor any profit to be derived from its sale. The stock of nurserymen, growing or otherwise, shall be listed and assessed as merchandise.

Stock of nurserymen, etc., to be listed.

Manufacturer's property, how assessed.

SEC. 19. Every person who purchases, receives or holds personal property of any description, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making gain or profit by so doing, shall be held to be a manufacturer, and he shall, when required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the value of all articles purchased, received or otherwise held for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind, and every manufacturer, shall list, as part of his manufacturer's stock, the value of all engines and machinery of every description used or designed to be used in any process of refining or manufacturing, except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind used or designed to be used for the aforesaid purpose.

Stock and machinery of, to be listed.

SEC. 20. The president, secretary or principal accounting officer or agent of any company or association, whether incorporated or unincorporated, except as otherwise provided for in this act, shall make out and deliver to the assessor a sworn statement of its property, setting forth particularly: First, the name and location of the company or association; second, the real property of the company or association and where situated; third, the nature and value of its personal property. The real and personal property of such company or association shall be assessed the same as other real and personal property. In all cases of failure or refusal of any person, officer, company or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he can obtain.

Officers of companies and associations to deliver statements to assessor.

SEC. 21. Every individual, firm, corporation or association of persons, carrying on a general banking business in this state, whether the same has been organized under the banking laws of this state or of the United States, or conducted under the style of private bankers, shall be assessed and taxed in the county, town, city or village where such bank or banking association is located and not elsewhere, in the following manner: Annually, at such times as provided for listing property for taxation, every such bank or banking association as contemplated in this section, shall, by its accounting officer, furnish the county or city assessor a statement verified by oath giving the amount of paid-up capital stock, the amount of surplus or reserve fund and the amount of undivided profits of such bank or banking association. The aggregate amount of capital, surplus, and undivided profits shall be assessed and taxed as other like property in the state is assessed and taxed: *Provided*, At the time of listing the capital stock, the amount and description of its legally authorized investments in real estate shall be assessed and taxed as other real estate is assessed and taxed under this act, and the assessor shall deduct the amount of such investments in real estate from the aggregate amount of such capital, surplus and undivided profits, and the remainder then taxed as above provided.

Banks, etc., where assessed and taxed.

To furnish lists to assessor annually.

Capital, surplus and undivided profits, how taxed.—Proviso.

Foreign banks,
how taxed.

SEC. 22. Foreign banks and private bankers doing business in this state and having no fixed amount of capital paid in and used permanently in the conduct of such business, shall be assessed on an amount equal to a general average of money used as exhibited by daily or monthly balance sheets during the year preceding the time of rendering such tax list to the assessor. If such bank or banker shall refuse to make such return of capital as above provided, then the assessor shall proceed to make an arbitrary assessment, which shall be as fair and as equitable as he may be able to make from the best information he possesses.

Arbitrary assessments—
when.

Liability of
bank for shareholders' proportion of tax.

SEC. 23. Each bank and banking association shall be liable to pay any taxes assessed against them as the agent of each of its shareholders, owners or owner under the provisions of this act, and may pay the same out of their undivided profit account or charge the same to their expense account, or to the accounts of such shareholders, owners or owner in proportion to their ownership.

Property under
contract, to
whom taxed.

SEC. 24. Property held under a contract for the purchase thereof, belonging to the state, county or municipality, and school and other state lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same.

Improvements
on public lands
taxable.

SEC. 25. The assessor must assess all improvements on public lands as personal property until the settler thereon has made final proof. After final proof has been made, and a certificate issued therefor, the land itself must be assessed, notwithstanding the patent has not been issued.

County assessor
to procure lists
of taxable
lands.

SEC. 26. It shall be the duty of the county assessor of each county in this state to obtain each year, as soon as may be after the first day of April, from the state land office and from the United States district land office, a correct list describing all lands in such county upon which final proof has been made during the year, and certificate issued therefor, with the name of the party to whom the certificate was issued.

Railroads to
furnish schedules of taxable
property.

SEC. 27. Every person, company or corporation owning, operating or constructing a railroad in this state shall return sworn lists or schedules of the taxable property of

such railroads as hereinafter provided. Such property shall be listed and assessed with reference to the amount, kind and value, on the first day of April of the year in which it is listed.

SEC. 28. They shall in the month of April of the year eighteen hundred and ninety-one, and at the same time each year thereafter, make out and file with the county assessors of the respective counties in which the railroad may be located, a statement or schedule showing the property held for right-of-way in each county and in each city, town or village in the county through or into which the road may run, and describing each tract of land, other than a city, town or village lot, through which the road may run, in accordance with the United States surveys, where the land is surveyed, giving the width and length of the strip of land held in each tract, and the number of acres thereof. They shall also state the value of improvements and stations located on the right-of-way. New companies shall make such statement in April next after the location of their roads.

When schedules to be made out, what to contain, etc.

SEC. 29. All lands occupied and claimed exclusively as the right-of-way for railroads by railroad companies or corporations, with all the tracks and all the substructures and superstructures which support the same, must be assessed as a whole and as real estate, without separating the same into lands and improvements, at a certain sum per mile, which sum, like other lands, shall be full cash value thereof, and all such real estate situated in the state, occupied and claimed by any railroad company as such right-of-way, shall be deemed to be the property of such company for the purpose of taxation.

"Right-of-way" lands, etc., assessed as real estate at rate per mile.

SEC. 30. All railroad improvements, other than the track and the substructures and superstructures which support the same, whether situated upon the land occupied and claimed as the right-of-way or other lands, must be separately assessed as personal property.

Railroad improvements, when deemed personal property.

SEC. 31. The value of the "railroad track" shall be listed and taxed in the several counties in the proportion that the length of the main track in such county bears to the whole length of the road in the state, except the value

Values listed and taxed in each county relatively.

of the side or second track, and all turnouts, and all station houses, depots, machine shops, or other buildings belonging to the road, which shall be taxed in the county in which the same are located.

Movable railroad property treated as personal.

SEC. 32. The movable property belonging to a railroad company shall be held to be personal property, and denominated, for the purpose of taxation, "rolling stock." Every person, company or corporation owning, constructing or operating a railroad in this state shall, in the month of April, annually return a list or schedule to the county assessor of each county wherein they hold or own property, which shall contain a correct detailed inventory of the rolling stock belonging to such company, and which shall distinctly set forth the number of locomotives of all classes, passenger cars of all classes, sleeping and dining cars, express cars, baggage cars, house cars, cattle cars, coal cars, platform cars, wrecking cars, pay cars, hand cars, and all other kind of cars.

Lists, what to contain.

Rolling stock, how listed and taxed.

SEC. 33. The rolling stock shall be listed and taxed in the several counties in the proportion that the length of the main track used or operated in such county bears to the whole length of the road used or operated by such person, company or corporation, whether owned or leased by him or them in whole or in part. Said list or schedule shall set forth the number of miles of main track on which said rolling stock is used in the State of Washington, and the number of miles of main track on which said rolling stock is used elsewhere.

Other railroad personal property, how and when taxed.

SEC. 34. The tools, machinery, and materials for repairs, and all other personal property of any railroad company, except "rolling stock," shall be listed and assessed as personal property in the county wherever the same may be on the first day of April of each year. All the real estate, including the stations and other buildings and structures thereon, other than that denominated "railroad track," belonging to any railroad, shall be listed as lands or lots, as the case may be, in the county where the same are located.

SEC. 35. The proper officer of each railroad shall return to the assessor of the county a copy of the schedule or list

of the real estate and of the personal property pertaining to the railroad; and such real and personal property shall be assessed by the assessor. Such property shall be treated in all respects, in regard to assessment and equalization, the same as other similar property belonging to railroads under the terms "lands," "lots" and "personal property."

Officers to return lists and schedules to assessor.

SEC. 36. At the same time that the "lists or schedules" as hereinbefore required to be returned to the county assessor, the person, company or corporation running, operating or constructing any railroad in this state shall return to the state auditor sworn statements or schedules as follows: First, of the property denominated as "railroad tracks," giving the length of the main and side or second tracks and turnouts, and showing the proportions in each county, and the total in the state, and a list of its lands and real estate other than railroad track; second, the "rolling stock," stating what is owned by the railroad company and what is used under lease and taxable to said company by the terms of lease, and from whom leased, giving the length of the main track in each county, the total in this state, and the entire length of the road, and a schedule of other personal property in each county; third, showing the number of ties per track per mile, the weight of iron or steel per yard used in main or side tracks, what fastenings are used in track, the ballasting of road, whether gravel or dirt, the number and quality of buildings or other structures on "railroad track," the length of time iron in track has been used, and the length of time the road has been built; fourth, a statement or schedule showing (1) the amount of capital stock authorized, and the number of shares into which such capital stock is divided; (2) the amount of capital stock paid up; (3) the market value, or if no market value, then the actual value of the shares of the stock; (4) the total amount of all indebtedness, except for current expenses for operating the road; (5) the total listed valuation of all its tangible property in this state. Such schedule shall be made in conformity to such instructions and forms as may be prescribed by the state auditor.

Lists and schedules to be returned to state auditor.

What to contain in detail.

SEC. 37. If any person, company or corporation own-

Duty of assessor when company fail to return lists.

ing, operating or constructing any railroad, shall neglect to return to the county assessors the statements or schedules required to be returned to them, the property so to be returned and assessed by the assessor shall be listed and assessed as other property. In case of failure to make returns to the state auditor, as hereinbefore provided, the state auditor, with the assistance of the county assessors, when he shall require such assistance, shall ascertain the necessary facts and lay the same before the state board of equalization. In case of failure to make such statements, either to the county assessor or state auditor, such corporation, company or person shall forfeit, as a penalty, not less than ten thousand dollars for each offense, to be recovered in any proper form of action in the name of the State of Washington, and paid into the state treasury.

Penalty of company for failure to make out statement.

Plat of lots, how designated.

SEC. 38. When any railroad company shall make or record a plat of any contiguous lots or parcels of land belonging to it, the same may be described as designated on such plat.

Telegraph and telephone companies to return lists of property to assessor and what lists to contain.

SEC. 39. Any person, company or corporation using or operating a telegraph, telephone or electric light line in this state, shall annually, in the month of April, return to the county assessor a schedule or statement, under oath, as follows: First, the amount of capital stock authorized, and the number of shares into which said capital stock is divided; second, the amount of capital stock paid up; third, the market value, or, if no market value, then the actual value of the shares of stock; fourth, the total amount of all indebtedness, except current expenses for operating the line; fifth, the length of the line operated in each county, and the total length in the state; sixth, the total assessed valuation of its tangible property in this state. Such schedule shall give the date, character, extent and value of such franchise, the number of poles per mile, the number of wires, and every electric light company shall give the kind of lights and the number of each kind supplied, the location and value of the electric plant, whether the ground is owned or leased, and, if leased, the owner's name, and the value of the plant separate from such ground. Such schedule shall be made in conformity

to such instructions and forms as may be prescribed by the state auditor, and with reference to amounts and values on the first day of April of the year for which the return is made, and it shall be the duty of the county assessor to transmit a copy of such schedule to the state auditor on or before the first Monday in October of each year. All property, real and personal, owned by such person, company or corporation and situated in this state must be listed and assessed for taxation, and shall be subject to the same levies as the property of individuals and the same rules that govern other companies and corporations.

State auditor to prescribe forms of schedules.

All property to be listed for taxation.

SEC. 40. If any person or corporation shall give a false or fraudulent list, schedule or statement required by this act, or shall fail or refuse to deliver to the assessor, when called on for that purpose, a list of the taxable personal property which he is required to list under this act, he or it shall be liable to a penalty of not less than ten dollars nor more than two thousand dollars, to be recovered in any proper form of action in the name of the State of Washington, on the complaint of any person; such fine when collected to be paid into the county treasury to the credit of the general fund.

Penalty for giving false statements.

SEC. 41. Whoever shall willfully make a false list, schedule or statement, under oath, shall, in addition to the penalty provided in the preceding section, be liable as in case of perjury.

Same.

SEC. 42. All life, life and accident, fire, fire and marine, plate glass and steam boiler insurance companies now doing business in this state, and all other insurance companies not herein mentioned, or that may hereafter do business in this state, must file with the state auditor annually, on or before the first day of April in each year, a statement, under oath, stating the amount of all premiums received by said companies during the year, and the amount of all losses paid, and shall pay into the state treasury a tax of two per cent. on all such premiums collected, less the amount losses paid. The auditor of state shall file such verified statement and schedule in his office and certify the amount of such gross receipts, less losses as aforesaid, to the state treasurer. Within ten days thereafter such in-

Insurance companies taxed on premiums.

insurance company shall pay or cause to be paid into the state treasury a tax of two per cent. upon all such gross receipts, less such losses paid in the State of Washington, which payment, when so made, shall be in lieu of all taxes upon the personal property of such company, and the shares of stock therein. Any insurance company failing or refusing to render such statement and to pay the required two per cent. tax thereon for more than thirty days after the time so specified, shall be liable to a fine of one hundred dollars for each additional day such statement and payment is delayed, and the taxes may be collected by distraint and the fine recovered by an action to be instituted by the attorney general, in the name of the state, in any court of competent jurisdiction, and such company be enjoined from doing business in this state until such payment of taxes, and fine, should any be imposed, is fully made, and notice thereof be given to the auditor of state, as required in all other instances, upon payment of taxes or other moneys to the state treasurer: *Provided*, That all real property, if any, of such company shall be listed, assessed and taxed the same as real property of like character of individuals.

Penalty for failure to pay tax.

Proviso.

SEC. 43. Vetoed by the governor.

Property must be assessed at its true value in money. How value to be determined.

SEC. 44. All property shall be assessed at its true and fair value in money. In determining the true and fair value of real or personal property, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation; nor shall he adopt as a criterion of value the price for which the said property would sell at auction, or at a forced sale, or in the aggregate with all the property in the town or district; but he shall value each article or description of property by itself, and at such sum or price as he believes the same to be fairly worth in money at the time such assessment is made. In assessing any tract or lot of real property, the value of the land, exclusive of improvements, shall be determined; also the value of all improvements and structures thereon, and the aggregate value of the property, including all structures and other improvements, excluding the value of crops growing upon cultivated land. In valuing any real property upon

which there is a coal or other mine, or stone or other quarry, the same shall be valued at such a price as such property, including the mine or quarry, would sell at a fair, voluntary sale for cash. Taxable leasehold estates shall be valued at such a price as they would bring at a fair, voluntary sale for cash. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof.

SEC. 45. The assessor shall make out in the real property assessment book, in numerical order, complete lists of all lands or lots subject to taxation, showing the names of owners, if to him known, and if unknown, so stated, opposite each tract or lot in pencil memorandum, the number of acres, and the lots or parts of lots, or blocks, included in each description of property. The assessment books and blank[s] shall be in readiness for delivery to the assessor on the first Monday of March of each year: *Provided*, That the numerical assessment shall not apply to the year 1891.

Real property assessed in numerical order.

Proviso.

SEC. 46. Every person elected or appointed to the office of assessor shall file with the board of county commissioners, within the time provided by law, his bond, payable to the State of Washington, with two or more good freehold sureties, to be approved by the said board, in a penal sum to be fixed by the board of county commissioners, conditioned that he will diligently, faithfully and impartially perform the duties enjoined to [on] him by law; and he shall, moreover, take and subscribe on said bond an oath that he will, according to the best of his judgment, skill and ability, diligently, faithfully and impartially perform all the duties enjoined on him by this act; and if any person so elected or appointed fails to give bond or fails to take the oath required within the time prescribed such failure shall be deemed a refusal to serve.

Assessor—Bond of and oath of office.

SEC. 47. Any assessor, who deems it necessary to enable him to complete the listing and the valuation of the property of his county within the time prescribed by law, may appoint one or more well qualified citizens of his county to act as his assistants or deputies, and assign them to such portion of his county as he thinks proper; and each assistant so appointed shall, under the direction of the assessor, after taking the required oath, perform all the duties enjoined

Assessor may appoint one or more deputies.

upon, vested in or imposed upon, assessors by the provisions of this act; and each of such deputies shall receive for his services while actually employed in such work the sum of five dollars per day: *Provided*, That no assessor shall appoint any deputy unless the same be actually necessary, and then for no longer time than may be actually needed: *Provided further*, That the county commissioners may remove any deputy assessor when in their discretion it may become necessary.

Compensation.

May be removed.

Time within which assessor shall perform duties.

To list names of personal property owners.

Postoffice address.

How names shall be listed.

SEC. 48. The assessor shall perform the duties required of him during the months of April, May and June of each year, except in cases otherwise provided, and in the manner following, to wit: He shall actually view and determine, as nearly as practicable, the true and fair value of each tract or lot of real property listed for taxation, and shall enter the value thereof, including the value of all improvements and structures thereon, opposite each description of property. He shall make an alphabetical list of the names of all persons in his county liable to assessment of personal property, and require each person to make a correct list and statement of such property according to the prescribed form, which statement and list shall be subscribed and sworn to by the person listing the property, and the assessor shall thereupon determine the value of the property included in such statement, and enter the same in his assessment books opposite the name of the party assessed; and in making such entry in his assessment list, he shall give the name and the postoffice address of the party listing the property, and if the party reside in a city, the assessor shall give the street and number, or other brief description of his residence or place of business.

SEC. 49. The assessor shall call at the office, place of doing business or residence of each person required by this act to list property, and list his name, and shall require such person to make a correct statement of his taxable property, in accordance with the provisions of this act; and every person so required, shall enter a true and correct statement of such property in the form prescribed, which statement shall be signed and verified by the oath of the person listing the property, and shall deliver to the asses-

sor, who shall thereupon assess the value of such property and enter the same in his books: *Provided*, If any property is listed or assessed on or after the fourth Monday of June, and before the return of the assessor's books, the same shall be as legal and binding as if listed and assessed before that time: *Provided further*, That if from any reason the assessor shall fail to visit any such person, firm or corporation, said failure shall not impair or invalidate such assessment.

SEC. 50. If any person required by this act to list property shall be sick or absent when the assessor calls for a list of his property, the assessor shall leave at the office, or usual place of residence or business of such person, a written or printed notice requiring such person to make out and leave at the place named by said assessor, on or before some convenient day named therein, the statement or list required by this act. The date of leaving such notice and the name of the person required to list the property, shall be noted by the assessor in his assessment book.

SEC. 51. In every case where any person whose duty it is to list personal property for taxation, has refused or neglected to list the same when called on by the assessor for that purpose, or to take and subscribe an oath in regard to the truth of his statement of personal property or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person, in an appropriate column, the words "refused [to] list" or "refused to swear," as the case may be; and in every case where any person required to list property for taxation has been absent, or unable from sickness to list the same, the assessor shall list the property of such person and enter opposite the name of such person, in an appropriate column, the words "absent or sick." The assessor is hereby authorized to administer oaths to all persons who by the provisions of this act are required to swear, or whom he may require to testify in any case, and he may examine upon oath any person whom he may suppose to have knowledge of the amount or value of the personal property of any person refusing to list or to verify his list of personal property.

Provisos.

Notice to be left in case of absence or sickness of property owner.

Refusal or neglect to list property—Duty of assessors in case of.

May administer oaths.

School and road districts to be designated.

SEC. 52. It shall be the duty of assessors, when assessing real or personal property, to designate the number of the school district and road district in which each person assessed is liable for tax, which designation shall be made by writing the number of the districts opposite each assessment, in a column provided for that purpose in the assessment book. When the real and personal property of any person is assessable in several school districts and road districts, the amount in each shall be assessed separately, and the name of the owner placed opposite each amount.

Map of county to be furnished to assessor.

SEC. 53. The county commissioners of each county shall furnish the assessor with a map of the county, showing the boundaries of each road and school district therein numbered.

Failure to obtain lists, assessor's duty in case of.

SEC. 54. In all cases of a failure to obtain a statement of personal property, from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property, and assess the same at such amount as he believes to be the true value thereof. The assessor, when requested, shall deliver to the person assessed a copy of the statement of property hereinbefore required, showing the valuation of the property so listed, which copy shall be signed by the assessor.

Columns to be added showing footing on each page of assessment books.

SEC. 55. The assessor shall add up and note the amount of each column in his assessment books; he shall also make in each book, under proper headings, a tabular statement showing the footings of the several columns upon each page, and shall add up and set down, under the respective headings, the total amounts of the several columns; and on or before the first Monday of August he shall make return to the county auditor of his assessment books, and deliver therewith the lists and statements of all persons assessed, all of which shall be filed and preserved in the office of the county auditor. Such return shall be verified by his affidavit, substantially in the following form:

Certificate of assessor.

STATE OF WASHINGTON, ——— COUNTY, SS.

I, ———, assessor of ———, do solemnly swear that the book to which this is attached contains a correct and full list of all the real property (or personal property, as the case may be) subject to taxation in ——— county, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column,

opposite the several kinds and descriptions of property, is in each case the true and fair value of such property, to the best of my knowledge and belief, and that the footings of the several columns in said book, and the tabular statement returned herewith, are correct as I verily believe. — — —, Assessor.

Subscribed and sworn to before me this — day of —, 18—.

[L. s.] — — — Auditor of — County.

SEC. 56. If any person required to list property for taxation is prevented by sickness or absence from giving to the assessor such statement, such person or his agent having charge of such property, may, at any time before the extension of taxes thereon by the county auditor, make out and deliver to the county auditor a statement of the same as required by this act, and the auditor shall, in such case, make an entry thereof, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the county auditor from any person who refused or neglected to make oath to his statement when required by the assessor as provided herein; nor from any person unless he makes and files with the county auditor an affidavit that he was absent from his county, without design to avoid the listing of his property, or was prevented by sickness from giving the assessor the required statement when called on for that purpose.

Parties may return lists to auditor when.

Exception.

SEC. 57. The county auditor shall carefully examine the assessment books when returned to him by the assessor, and if he discovers that the assessment of any property has been omitted, shall enter the same upon the proper list and forthwith notify the assessor making such omission, who shall immediately proceed to ascertain the value thereof and correct his original return; in case of the inability or neglect of the assessor to perform this duty, the auditor shall ascertain the value of such property and make the necessary corrections.

Auditor to examine assessment roll and add omitted property.

SEC. 58. Any oath authorized to be administered under this act may be administered by any assessor or deputy assessor, or by any other officer having authority to administer oaths.

Oaths.

SEC. 59. Every male inhabitant of the state over twenty-one and under fifty years of age must be assessed and annually pay a county poll tax of two dollars, save and except

Poll tax, age, qualification.

Exemption. paupers, idiotic and insane persons: *Provided*, That all active members of volunteer fire companies in actual service, who have been such for one year prior to the assessment shall be exempt from such poll tax.

Assessor to collect poll tax, when.

SEC. 60. The assessor must, at the time of making his annual assessment, demand a poll tax from each person liable therefor, and if such person shall refuse or neglect to pay his poll tax upon demand by the assessor or his deputy, such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not exceeding twenty-five dollars, and may also be imprisoned in the county jail not exceeding one month. If such person is in the employ of another, the assessor after first making a demand for his poll tax must demand from the person, firm, corporation or company, or agent thereof, having said person in his or their employ, said poll tax, and from thenceforth said person, firm, corporation or company shall be liable to the county for said poll taxes, which, if not paid on demand, must be added to the assessment of said person, firm, corporation or company, and the amount thereof may be [de]ducted by said person, firm, corporation or company from the wages of the person liable therefor; and if any person in the employ of another person, firm, corporation or company shall refuse to give his true name and the name and place of business of his employer on demand of the assessor or his deputy, such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not exceeding twenty-five dollars, and may also be imprisoned in the county jail for any time not exceeding one month.

How collection to be enforced.

Liability of corporations, etc., for.

SEC. 61. Any person, firm, corporation or company becoming liable for the poll taxes of any person as provided for in the preceding section of this act shall, either in his bill of time in settlement or on a separate piece of paper over the signature of said person, firm, corporation or company, furnish such person with a statement to the effect that the amount of his poll tax (giving the amount) for the year 18—, has been deducted from his wages, and such statement shall be a receipt and notice to all that said

poll tax has been paid for said year as specified in the time bill or notice of the deduction of his wages.

SEC. 62. The auditor of each county must furnish the assessor of his county annually with blank poll tax receipts for each year, numbered consecutively, and bearing the official seal of said auditor, which receipts shall have attached to them stubs containing corresponding years and numbers and amounts, upon which stubs the assessor must enter the names of all persons paying their poll taxes to him, and the assessor must return said stubs to the auditor at the time of settlement, together with an alphabetical list of the persons who have paid their poll tax.

Auditor to furnish assessor with blank poll tax receipts.

SEC. 63. The auditor must charge the assessor with two dollars for each blank poll tax receipt delivered to him, taking the assessor's receipt for the same, and must allow the assessor two dollars for each of said poll tax receipts returned to him in blank.

Receipts charged to assessor.

SEC. 64. Each assessor or collector of poll taxes shall be allowed ten per cent. on all moneys collected by him from poll taxes, and he may retain the amount out of the money so collected, and the auditor shall allow the same in settlement: *Provided*, When the poll tax is collected from any person, firm, corporation or company for any number of persons in their employ in excess of twenty-five, then the assessor shall be allowed five per cent. on such sum collected.

Percent. allowed assessor for collecting.

SEC. 65. On or before the fifteenth day of July in each year the assessor must pay to the county treasurer of his county all money collected by him for poll taxes, less the per cent. allowed him for collection, taking the treasurer's duplicate receipt therefor, which duplicate receipt he must file with the county auditor, who must credit the assessor with the amount shown by said receipt to have been paid, and charge the treasurer with said amount. The auditor shall then settle with the assessor, allowing him credit for all poll tax money paid to the treasurer, as shown by duplicate receipt, with ten per cent. commission and two dollars for each poll tax receipt returned; he shall then deliver to the assessor, when full settlement is made, his receipt for said blanks: *Provided*, Enough blank receipts be returned

Money to be paid to treasurer, when.

Settlement, how made.

Proviso.

to balance the account, otherwise the assessor's receipt shall be retained by the auditor until said account is properly balanced, and it shall be unlawful for any board of county commissioners to pay the assessor of its respective county for the month of July, for assessing the same, until said assessor shall have first settled his poll tax account with the county auditor.

Paid into
county fund.

SEC. 66. All poll tax money collected must be paid into the general fund of the county.

Uncollected
tax, how noted.

SEC. 67. The assessor of each county must return on his assessment books all uncollected poll taxes in the name of the person, firm, corporation or company liable to pay the same.

County board
of equalization,
how formed and
when to meet.

SEC. 68. The county commissioners, or a majority of them, shall form a board for the equalization of the assessment of the property of the county. They shall meet for this purpose annually, on the first Monday in August, at the office of the auditor, who shall act as clerk of said board, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of property of the county, and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its true and fair value, subject to the following rules: First, they shall raise the valuation of each tract or lot of real property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, after five days' notice shall have been given in writing; second, they shall reduce the valuation of each tract or lot which in their opinion is returned above its true and fair value to such price or sum as they believe to be the true and fair value thereof; third, they shall raise the valuation of each class of personal property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, and they shall raise the aggregate value of the personal property of each individual, whenever they believe that such aggregate valuation is less than the true valuation

Duties of
county board
defined.

of the taxable personal property possessed by such individual, to such sum or amount as they believe was the true and fair value thereof, after five days' notice shall have been given in writing; fourth, they shall, upon complaint of any party aggrieved, being a non-resident of the county in which his property is assessed, reduce the valuation of each class of personal property enumerated in section 16 aforesaid, which in their opinion is returned above its true and fair value, to such price or sum as they believe to be the true and fair value thereof; and, upon like complaint, they shall reduce the aggregate valuation of the personal property of such individuals, who in their opinion have been assessed at too large a sum, to such sum or amount as they believe was the true and fair value of his personal property; fifth, they shall not reduce the aggregate value of the real property or the aggregate value of the personal property of their county below the aggregate value thereof as returned by the assessor, except manifest errors are shown to exist therein, with the additions made thereto by the auditor, as hereinbefore required; but they may raise the aggregate valuation of such real property and of each class of personal property of said county whenever they believe the same is below the true and fair value of said property, or class of property, to such aggregate amount as they believe to be the true and fair value thereof. The county auditor shall keep an accurate journal or record of the proceedings and orders of said board, in a book kept for that purpose, showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county commissioners, and a copy of such published proceedings shall be transmitted to the auditor of the state, with the abstract of assessment hereinafter required. The county board of equalization may continue in session and adjourn from time to time during three weeks, commencing on the said first Monday of August, but after final adjournment the county commissioners shall not have power to change the assessed valuation of the property of any person, or to reduce the aggregate amount of the assessed valuation of the taxable property of the county, but may correct errors in

Auditor to keep
journal of pro-
ceedings.

Errors may be
corrected.

description or double assessments: *Provided*, That no taxes shall be extended upon the tax rolls until the property valuations are equalized by the state board of equalization.

Auditor to note changes made by board of equalization.

SEC. 69. The county auditor shall make due record of the changes of the assessment lists determined by the county board of equalization and make corrections accordingly. Having made such corrections of the real or personal lists, or both, as the case may be, he shall make duplicate abstracts of such corrected lists, one copy of which he shall file in his office, and one copy he shall forward to the auditor of state on or before the second Monday of September following each county equalization. The county auditor shall, also, on or before the fifteenth day of December in each year, make out and transmit to the auditor of state, in such form as may be prescribed, a complete abstract of the tax rolls of the county, showing the number of acres of land assessed, the value of such land, including the structures thereon; the value of town and city lots, including structures; the total value of all taxable personal property in the county; the aggregate amount of all taxable property in the county; the total amount as equalized, and the total amount of taxes levied in the county for state, county, town, and all other purposes, for that year. Should the auditor of any county fail to transmit to the state auditor the first abstract provided for in this section by the time the state board of equalization convenes, and if, by reason of such failure to transmit said abstract, any county shall fail to collect and pay to the state its due proportion of the state tax for any year, the state board of equalization shall, at its next annual session, ascertain what amount of state tax said county has failed to collect and the state auditor shall charge the amount to the proper county and notify the auditor of said county of the amount of said charge; said sum shall be due and payable immediately by warrant in favor of the state on the general county fund of said county.

Auditor to make abstracts of corrected lists and transmit to state auditor.

Auditor to transmit abstract of tax roll, etc., to state auditor, when.

Failure of auditor to transmit abstract, or county to pay due proportion to state tax, duties of state board relative to.

County assessors may meet annually to classify property, etc.

SEC. 70. The assessors of the several counties in this state shall meet at the state capital on the first Monday of February of each year for the purpose of classifying and

formulating an uniform schedule of values of all property (except real property), so far as may be, for the purposes of enlisting and assessment. The auditor of state shall act as chairman of such meeting, and may participate in the proceedings of the same, and one of such assessors shall act as clerk, who shall keep a minute of the proceedings of such meeting, and shall file such minutes or a copy thereof in the office of the auditor of state, and the said auditor of state shall furnish such forms as may be necessary to the several assessors and boards of county commissioners of the counties of the state. Said assessors shall not continue in session for longer than six days, and they shall be allowed by the boards of county commissioners of their respective counties their actual traveling expenses in going to and returning from such meeting, but no other or further allowance shall be made to them in addition to their regular salaries.

Six days limitations.

Traveling expenses allowed.

SEC. 71. The secretary of state, land commissioner, together with the auditor of state, shall constitute the state board of equalization. The auditor shall be president of the board and they shall have power to appoint one of their number secretary, and may remain in session not to exceed twenty days; may adjourn from day to day, and employ such clerical assistance as may be deemed necessary to facilitate its labors: *Provided*, That the expense of said board shall not exceed the sum of five hundred dollars in any one year. The said board shall meet annually, on the fourth Monday of September, at the office of the auditor of state, and shall examine and compare the returns of the assessment of the property in the several counties of the state, and proceed to equalize the same, so that all the taxable property in the state shall be assessed at its true and fair value. In the performance of their duties they shall be governed by the following rules: First, they shall classify all property, real and personal, and shall raise or lower the valuation of any class of property in any county to a value that shall be equal and uniform so far as possible in every part of the state; second, the secretary shall keep a full record of the proceedings of the board, and the same shall be published in the biennial report of the audi-

State board of equalization, who constitute.

When to meet.

Duties defined

tor of state; third, they shall have authority to adopt rules and regulations for the government of the board, and to enforce obedience to its orders in all matters in relation to return of county assessments and to the equalization of taxes by said board.

Transcript of proceedings transmitted to counties.

SEC. 72. When the state board complete their equalization, the auditor of state shall transmit to each county auditor a transcript of the proceedings of the board, within ten days after said board adjourns, specifying the rate to be added to or deducted from the valuation of the real property of each of the several counties, and the county auditor shall add to or deduct from each tract or lot of real property in his county the required per centum on the valuation thereof, as it stands after the same has been equalized by the county board of equalization, adding, in each case, any fractional sum of fifty cents or more, and deducting, in each case, any fractional sum of less than fifty cents, so that the value of any separate tract or lot shall contain no fraction of a dollar; and shall also add to or deduct from such class of personal property in his county, the required amount on the valuation thereof, as it stands after the same has been equalized by the county board of equalization, adding or deducting in manner as aforesaid any fractional sum, so that the value of any separate class of personal property shall contain no fraction of a dollar.

Duties of county auditor relative to.

Taxes, how levied.

SEC. 73. All taxes shall be levied or voted in specific amounts, and the rates per centum shall be determined from the amount of property as equalized by the state board of equalization each year, except such general taxes as may be definitely fixed by law. The state tax shall be levied by the state board of equalization and the rate be ascertained by said board after concluding its labors of equalization: *Provided*, That the rate levied in any one year shall not, for general state purposes, exceed three mills on a dollar, property valuation. The rate of levy, as determined annually by the state board, shall be certified by the auditor of state to each county auditor on or before the first Monday of November of each year. The county taxes shall be levied by the county commissioners at the time of their meeting in November of each year. Such taxes shall

State tax by state board, and rate determined.

Amount certified to counties.

County levy by county board, on estimate amount of expenses.

be based upon an itemized statement of the estimated county expenses for the ensuing year, which statement shall be included in the published proceedings of the said board, and no greater levy of county tax shall be made upon the taxable property of any county than will be equal to the amount of such estimated expenses, with an excess of fifteen per cent. of the same. The rate per centum of all taxes, except the state tax and such other taxes, the rates of which may be fixed by law or the county commissioners, shall be calculated and fixed by the county auditor according to limitations hereinafter prescribed.

SEC. 74. For the purpose of raising a revenue for state, county, school, road and other purposes, the board shall, at said November session, levy a tax on all taxable property in the county, as shown by the assessment roll, which tax shall be sufficient in amount to defray the state, county, school, road and other expenses of the county or state: *Provided*, The state tax shall not exceed three mills, as regulated by the state board of equalization. The county tax shall not exceed eight mills; the school tax shall not exceed six mills; the road tax shall not exceed five mills; the bridge tax shall not exceed two mills; and all other taxes in accordance with the state laws.

County board
to levy taxes at
November ses-
sion, and fix
rates.

SEC. 75. The county auditor shall make out the tax rolls according to the prescribed form. The rate per cent. necessary to raise the required amount of the various taxes shall be calculated on the assessed valuation of property as determined by the state board of equalization; but in calculating such rates, no rates shall be used resulting in any fraction other than a decimal fraction, or less than one-tenth of a mill; and in extending any tax, whenever it amounts to a fractional part of a cent, it shall be made one cent. The tax shall also be made out to correspond with the assessment books in reference to ownership and description of property, with columns for the valuation, and for the various items of tax included in the total amount of all taxes set down opposite each description of property. The amount of all taxes shall be entered in the proper columns, as shown by entering the rate per cent. of each tax at the head of the proper columns.

Auditor to
make out tax
rolls, method
of, etc.

SEC. 76. It shall be the duty of the county auditor to make in each tax book or list, a certificate in the following form, viz.:

Certificate to tax roll.

I, A _____ B _____, auditor of _____ county, State of Washington, do hereby certify that the following is a correct list of taxes levied on the real and personal property in the county of _____ for the year one thousand eight hundred and _____.

Witness my hand and seal this _____ day of _____.

_____, County Auditor.

Fiscal year.

SEC. 77. The fiscal year contemplated in this act shall commence on the first day of April and end on the thirty-first day of March in each year.

Tax roll delivered to county treasurer.

SEC. 78. The county auditor shall deliver the tax books of the county to the county treasurer on or before the first day of December in each year, with his warrant thereto attached, authorizing the collection of said taxes, taking his receipt therefor. The amount of said taxes due upon said books shall be charged to the treasurer, and said books, with the warrant for collection, shall be full and sufficient authority for the county treasurer to receive and collect taxes therein levied.

Treasurer receiver and collector of all taxes.

SEC. 79. The county treasurer shall be the receiver and collector of all the taxes extended upon the tax books of the county, whether levied for state, school, bridge, road or other purposes, and also of all fines, forfeitures or penalties, received by any person or officer for the use of his county; and he shall proceed to collect the same according to law, and place the same, when collected, to the credit of the proper funds.

Notice given of taxes due.

SEC. 80. On receiving the tax books from the county auditor, the treasurer shall give notice by publication in some newspaper having general circulation in the county, once in each of three consecutive weeks, that the tax books have been turned over to him for the collection of taxes thereon. He shall, when requested, notify each tax payer in his county, by postal card, at the expense of the county, having printed on said card the name of each tax and the levy made on the same, of the amount of his real and personal property, and the total amount of tax due on the same; and from and after the taking effect of this act the county treasurer shall be the sole collector of all delinquent

On request, treasurer to notify each tax payer by postal card of taxes due.

taxes, and all other taxes due and collectible on the tax lists of the county, and all other county officers having tax lists in their possession, or authority to collect on the same, are hereby directed to deliver up said lists to the treasurer of their respective counties, to the end that such treasurer shall be the sole collector of all taxes levied therein.

SEC. 81. The county treasurer, upon receiving the payment of any tax, shall give to the person paying the same a receipt therefor, specifying therein the land, city or town lot, or other real and personal property on which the tax so paid was levied according to its description in the treasurer's tax roll and the year for which such tax was levied. Such receipt shall be numbered consecutively for such year, and such number shall be entered upon the treasurer's tax roll opposite each and every piece of property therein. It shall contain the name of the party paying, with the amount and date of payment. Such receipt shall be made out with a stub, which shall be a summary of the receipt, and the stub filed with the county auditor, and prior to filing said stub he shall post such collections in a cash or collection register, provided for that purpose and for the distribution of collections to the respective funds, to thus keep an accurate account, not only of the gross amount of collections, but also the amounts collected upon each and every fund.

SEC. 82. All unpaid personal property taxes shall be deemed delinquent on the first day of March next after they become due; and thereupon a penalty of ten per cent. shall attach and be charged upon all such taxes, and interest at the rate of twenty per cent. per annum from date of delinquency until paid. After the first day of March the county treasurer shall immediately proceed to collect all delinquent personal property taxes, and if such taxes are not paid on demand, he shall distrain sufficient goods and chattels belonging to the persons charged with such taxes, if found within the county, to pay the same, with the said penalty of ten per cent. and all accruing costs, and shall immediately proceed to advertise the same in three public places in the county, town or district where such property is taken, stating the time when and the place where such property will be sold; and if the taxes for which such prop-

Treasurer's receipt for taxes paid.

Receipt, what to specify.

Post collections to proper fund account.

Personal property tax, when delinquent.

Interest and penalties.

How collected, distraint of property, etc.

Sale of prop-
erty for.

In case of fail-
ure to collect,
to file list with
auditor, etc.

Proceedings
under.

Delinquent
taxes certified
to state auditor.

Amount de-
ducted from
amount due
state.

Further pro-
ceedings to en-
force collection
by judicial pro-
cess.

erty is distrained, and the costs which accrue thereon, are not paid before the day appointed for such sale, which shall not be less than ten days after the taking of such property, such treasurer or his deputy shall proceed to sell such property at public vendue, or so much thereof as will be sufficient to pay said taxes and the cost of said distress and sale.

SEC. 83. If the county treasurer is unable, for the want of goods or chattels whereon to levy, to collect, by distress or otherwise, the taxes, or any part thereof, which may have been assessed upon the personal property of any person or corporation, or any executor or administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall file with the county auditor on the first day of June following, a list of such taxes, with an affidavit of himself or of the deputy treasurer entrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect the same. He shall note on the margin of such list the place to which any delinquent taxpayer may have removed, with the date of his removal, if he is able to ascertain such fact. The county auditor shall deliver such list and affidavit to the board of county commissioners at their first session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected. The county auditor shall then certify to the state auditor the amount of state tax thus found to be delinquent and uncollectible, which amount shall be deducted from the amount to be paid by such county to the state treasurer on or before September thirtieth of each year, as provided in section 91 of this act.

SEC. 84. Within ten days after the adjournment of the board of commissioners the auditor shall file a copy of such revised list with the clerk of the superior court of the county; and within ten days after the filing of such copy the clerk shall issue and deliver to the sheriff of the county where the person against whom such tax is claimed may at the time reside or be, for service, a citation to each delinquent named on said list, stating the amount of tax and penalty, and requiring such delinquent to appear, within thirty days, before the superior court in the county and show cause, if any

there be, why he should not pay said tax and penalty; and if he fails to pay said tax, penalty and costs to the treasurer within thirty days, or show cause as aforesaid, the court shall direct the clerk to enter a judgment against such delinquent for the amount of such tax, penalty and costs. Within twenty days thereafter said clerk shall make a transcript of such judgment and file the same in the office of the auditor, and thereafter the same shall be a lien as other judgments in civil actions.

Judgment same as in civil actions.

SEC. 85. The clerk shall tax as fees for issuing such citation and perfecting judgment one dollar and fifty cents in cases not contested, and in contested cases such fees as are allowed by law in civil actions: *Provided*, That no costs shall be taxed against the county. Executions shall be issued upon such judgment at the request of the prosecuting attorney, and shall state that the judgment was obtained for delinquent taxes, and no property shall be exempt from seizure thereon, except as in this act provided.

Clerk's fees to be taxed.

Proviso.

SEC. 86. If any county treasurer shall refuse or neglect to collect any tax assessed upon personal property, where the same is collectible, or to file the delinquent list and affidavit, as herein provided, he shall be held, in his next settlement with the auditor, liable for the whole amount of such taxes uncollected, and the same shall be deducted from his salary and applied to the several funds for which they were levied.

Liability of treasurer for neglect or refusal to perform duties.

SEC. 87. The county auditor, within thirty days after receiving the delinquent list of personal property taxes, shall make out and forward to the treasurer of any county in this state to which any delinquent taxpayer may have removed, a statement or account of such delinquent taxes, specifying the value of property on which said taxes were levied, and the amount of taxes levied thereon, to which he shall add an amount equal to the sum of twenty-five per centum on the taxes levied, and if said delinquent taxpayer left the county in which said taxes were levied after the time required by law for the county auditor to deliver the tax list to the county treasurer; but if he left the county previous to the time required by law for the delivery of

In case of removal of delinquent taxpayer, duty of auditor to furnish list to county when ready.

said tax list to the county treasurer, then the said county auditor shall not add the twenty-five per centum.

Duty of treasurer to such taxes.

SEC. 88. On receipt of any such statement or account, the county treasurer to whom such statement or account shall be sent shall immediately proceed to collect the same of the person so charged with said taxes and per centum, for which service he shall be allowed the same fees that county treasurers shall be allowed by law for collecting delinquent taxes by process, as provided in section 89, to be collected of the person against whom said taxes were charged; and all taxes thus collected shall be by him remitted to the treasurer of the county to which said taxes belong; and, at the same time, he shall return the original statement or account to the auditor of the county from which it was received, stating the amount of his collections, and, if any taxes remain unpaid, the reason why said taxes could not be collected, certifying in his official capacity to the same.

Fees.

Collections to be remitted to proper county.

Fees, how taxed by treasurer.

SEC. 89. The county treasurer, or his deputy, shall tax the same fees for making distress and sale of goods and chattels for the payment of taxes as are allowed by law to constables for making levy and sale of property on execution; traveling fees to be computed from the county seat of the county to the place of making the distress.

Quarterly settlements by treasurer, when.

SEC. 90. 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 each day mentioned, and the county auditor shall, within twenty days after each settlement, send an abstract of the same to the auditor of state, in such form as the said auditor of state may prescribe. At the April and October settlements the treasurer shall make complete returns of his collections on the current tax list, showing the amount collected on account of the several funds included in said list.

Abstract sent to state auditor.

Complete settlement, when.

Payment of state taxes, how and when made by treasurer.

SEC. 91. The county treasurer of each county shall pay over to the state treasurer, on or before April fifteenth of each year, seventy-five per cent. of the state tax levied for the preceding year, and shall pay over the remaining twenty-five per cent. on or before August first of each

year: *Provided*, Credit shall be given any county for the amount of state tax found delinquent as provided in section 83 of this act, and for such errors and double assessments as may appear on said roll.

Credit for delinquent state tax.

SEC. 92. On the first day of July of each year, the county treasurer shall balance up the tax rolls placed in his hands, and with which he stands charged. He shall then report to the county auditor the amount of taxes he has collected and specify the amount collected upon each fund. He shall also report the amount of taxes that remain uncollected and delinquent upon the tax rolls, which, with his collections, should balance his account, as he stands charged. He shall then report in addition thereto, the amount of his collections on interest and penalty since the taxes became delinquent, and as added to the original amounts by him, when making such collections, and with which he is now to be charged by the auditor, such report to be duly verified. The county auditor shall thereupon proceed to compare the stub tax receipts of the treasurer, filed in his office, with the treasurer's tax rolls, and note if the tax roll is properly marked opposite each tract or tax with the word "paid," and the number of the treasurer's receipt, that he gave in discharge of any tax is properly entered opposite each tract or tax described in such receipts, and if the descriptions, amounts, name, numbers and funds agree; the auditor shall also compare said receipts with the treasurer's cash book, or collection register, upon which he is required to post them, and if so properly credited to the several funds, and also coincide in all respect with the tax rolls, he shall test the footings upon the treasurer's collection register, to see that no errors have been made, or frauds perpetrated. He shall then satisfy himself that the collections of the interest and penalty, required to be added after taxes have become delinquent, have been collected and properly accounted for, and if so, to charge the treasurer with the same. If the treasurer's receipts and books in all respects are correct and true and the collections fully and properly accounted for by cash on hand and proper vouchers for moneys disbursed, which vouchers the auditor must also examine and compare with the treasurer's warrant register, the auditor shall

Annual balancing of tax rolls.

Report of taxes still delinquent, of collections made, etc.

Comparing and settling of accounts with auditor.

When treasurer's accounts shall be balanced.

enter the credits and debits upon the treasurer's account and properly balance the same up to date.

Taxes imposed on real estate a lien thereon.

SEC. 93. *Lien, Unpaid Taxes on Real Estate.*—All taxes and levies which may hereafter be lawfully imposed or assessed shall be and they are hereby declared to be a lien respectively upon the real estate upon which they may hereafter be imposed or assessed, which liens shall include all charges and expenses of and concerning the said taxes which by the provisions of this act are directed to be made.

Priority of lien.

The said lien shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which said real estate may become charged or liable. All taxes upon real estate unpaid on the first day of March after the year for which they were assessed shall be on interest at the rate of twenty per cent. per annum until paid, to which shall be added the charge of ten per centum penalty.

Interest on real estate tax after March 1st.

Annual register of unpaid taxes, prepared by treasurer in duplicate.

SEC. 94. In the month of April annually the county treasurer shall, in duplicate books to be entitled "The register of unpaid taxes on real estate for the year 189—," cause to be registered all unpaid taxes for the preceding year, including the penalty aforesaid, with a column for accruing interest, and a fee of twenty-five cents for each and every separate assessment upon which the taxes remain unpaid. One of such registration books shall be deposited in the office of county auditor and the other shall remain on file in the office of the county treasurer. The said county treasurer shall furnish the county attorney a list of all registered taxes on real estate unpaid in the month of April every two years succeeding the year for which said taxes were levied, together with certified bills or statements which shall exhibit such registered unpaid taxes, penalty, interest and accrued expenses.

County treasurer's fees.

County attorney to be furnished list of registered taxes unpaid.

County attorney to enforce payment by process.

SEC. 95. Said county attorney under the direction of the county treasurer shall collect the same or enforce payment thereof in the manner hereinafter provided. Upon receipt thereof, or upon sale of the real estate upon which said registered taxes are a lien, the said county attorney shall pay quarterly to said county treasurer all moneys by him collected. The said county treasurer shall enter satisfac-

Pay over collections quarterly.

tion on the proper duplicate registers of unpaid taxes on real estate in the offices of county treasurer and auditor.

SEC. 96. All taxes registered as aforesaid and remaining unpaid shall cease to be liens after the expiration of five years from the first day of March of the year succeeding that in which they became due, unless suit be brought to recover the same as hereinafter provided, and such suits be prosecuted to judgment. All such judgments or decrees shall in all respects as to the lien thereof and mode of enforcement be and continue as other judgments and mode of procedure, and the procedure shall conform to the practice in such suits as prescribed by the practice regulating civil actions.

When tax lien shall expire.

Judgments, etc., to conform to practice in civil actions.

SEC. 97. There shall be an allowance of rebate to all payers of taxes who shall pay the same within the year for which they are assessed, as follows: Three per cent. if paid on or before the first day of January next ensuing; but if not paid on or before the 1st day of March, they shall then become delinquent and a penalty of ten per centum shall thereupon be added, and from the said first day of March said unpaid taxes and penalty shall bear an interest of twenty per centum per annum thereafter until paid.

Rebate allowance on taxes paid prior to January 1st next subsequent to levy.

Penalty for delinquency when to attach.

SEC. 98. All and every person being the owner or having an interest in an estate or claim to real estate against which taxes shall have been registered as unpaid may pay the same and satisfy the lien at any time before suit or sale of said real estate. The person or authority who shall collect or receive the same shall give a certificate that such taxes have been so paid to the person or persons entitled to demand such certificate. Upon neglect or refusal by such officer or authority to so certify the same within ten days after the receipt of such registered taxes, and to enter satisfaction thereof, such officer shall forfeit and pay to the party aggrieved by such neglect the sum of twenty-five dollars, to be recovered in any court having competent jurisdiction, and such court, when satisfied that such registered taxes have been paid, shall issue an order in writing directing the county treasurer and county auditor to enter satisfaction upon such duplicate register of the taxes so paid.

All parties in interest may pay delinquent taxes and satisfy liens before suit or sale of property.

Neglect of officer to perform duty, penalty for.

All property heretofore sold to counties for delinquent taxes to be registered in books by treasurer.

SEC. 99. All lots, tracts and parcels of land heretofore sold to counties for the delinquent taxes due and unpaid therefor shall be designated by the county treasurer in proper duplicate books of registration, and the said delinquent taxes, penalty, interest and expenses due and unpaid shall be entered as herein provided, as near as may be, and such registration shall have the same effect as though such delinquent or unpaid taxes had been registered under the provisions of this act: *Provided, however,* That the county treasurer may forthwith proceed to sell such real estate for the unpaid taxes so due as aforesaid, conformable to the provisions of this act.

Provision for collecting taxes thereon.

Holders of tax deeds may cite owner of property to show cause, etc.

SEC. 100. Persons holding tax deeds for lots heretofore sold by any county in the state for delinquent taxes are hereby authorized and empowered, if they so elect, to cite the owner or reputed owner of any tract against whom such taxes were levied or imposed, to show cause why said premises so purchased at any tax sale should not be decreed under the present act to such purchaser or purchasers.

SUITS TO ENFORCE COLLECTION OF UNPAID TAXES ON REAL ESTATE.

County attorney may bring suit to foreclose tax liens, etc.

SEC. 101. The county attorney, under the direction of the county treasurer, shall enforce the payment of registered unpaid taxes on real estate and such as hereafter may be registered, as herein provided. The said county attorney shall, when so directed, bring suit in the name of the proper county in the superior court having jurisdiction to foreclose the lien against the tracts, lots or parcels of real estate, returned and registered in said registers of unpaid taxes on real estate, naming as defendant or defendants the owner or reputed owner, or against an unknown owner, and all persons who have recorded interests, estates or incumbrances. The county attorney may include in one suit any or all parcels of land registered as belonging to the same owner or owners. Nothing herein contained shall prevent the board of county commissioners, in any case where taxes have been assessed on separate and distinct properties as one estate, at any time before the payment of

the said taxes, to apportion the same ratable upon the said several and distinct portions of the property so assessed together.

SEC. 102. In all cases in which unpaid taxes shall have been or may hereafter be registered against any lot or parcel of land, whether improved or unimproved, and it shall appear by affidavit of claimant or defendant or other proper evidence, that said lot in fact consists of two or more lots belonging to different persons, the proper court shall permit and require the claim, whether before or after any partial payment thereof, to be apportioned, that a due proportion thereof and no more shall be charged and recovered against and from the several lots included in the tax as originally assessed and registered, and upon the payment of such apportioned claim, the lot upon which the taxes have been paid shall be released, but such release shall not impair the validity nor in any way affect the claim upon the remainder of such lot or lots.

In case of joint owners to delinquent property, etc., court may permit division of interest and proportional payment of taxes due.

SEC. 103. In any suits to enforce the liens of such registered unpaid taxes, the county attorney may commence the same by filing with the clerk of the proper superior court a claim or statement exhibiting the items of such registered unpaid taxes, accrued taxes, expenses and costs, and the description of the real estate upon which they are a lien, attested and signed by him in his official capacity, which shall be a sufficient complaint and the only one required; but nothing herein contained shall prevent said attorney from filing a complaint should he so elect. The clerk shall thereupon issue a summons, citation or notice, in which shall be designated the lot or tract of land by its number or certain description, the name of owner, reputed owner or that the name of owner is unknown, amount of claim, time of hearing, citing such defendant or defendants to appear and show cause why the premises described, or so much thereof as may be necessary, shall not be sold to pay such taxes, accrued taxes and expenses of sale. Such notice or citation may be substantially in the following form :

How suits shall be instituted.

Form of notice
to delinquent.

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON; FOR THE
COUNTY OF _____.

COUNTY OF _____, PLAINTIFF, VS. _____, DEFENDANT.

The State of Washington to _____, greeting: To _____, defendant—You [and each of you] are hereby required to appear in the superior court of the State of Washington, for the county of _____, within twenty days after the day of service of this summons upon you, if served in said county, or if served in any other county, then within thirty days after the day of service, then and there to show cause, if any there be, why that certain tract of land situated in said county of _____, and more particularly described as follows, to wit: [Here insert description as contained in bill of complaint filed] shall not be sold to pay registered unpaid taxes amounting [to] _____ dollars and _____ cents, together with costs of this action, and unless you so appear and show cause the said plaintiff will move for a decree foreclosing the lien of said unpaid taxes on said premises, and that the same may be sold to pay said registered unpaid taxes.

Witness my hand and the seal of the said court this _____ day of _____.

[SEAL.] _____,

County Clerk and Clerk of said Court.

Service of said notice shall be made as in other civil actions, except as herein modified or provided.

SEC. 104. Whenever it shall appear by affidavit filed that after diligent search and inquiry the registered owners of such real estate, against whom action has been commenced for the unpaid taxes due therefor, are non-residents of the county, or cannot be found therein, it shall be lawful for the sheriff to post a copy of said writ on a conspicuous part of the premises described, and by publishing a copy thereof three successive weeks in a newspaper published in the county, or of general circulation in the county, where such property is situated, and such posting and publishing is equivalent in all respects to a personal service of said writ on such registered owner or owners, which posting and publication being made, the plaintiff may proceed to recover judgment in default of appearance or answer, and the facts set forth in said affidavit, hereinbefore required to be filed, shall be conclusive, for the purposes of the case, as to the non-residence of the defendant or registered owner. In case an owner shall be unknown, or, for other causes, cannot be personally served, and the real estate proceeded against shall be improved, and an adult person or tenant may reside thereupon, a service of the summons on such

Proceedings
when personal
service on delinquent cannot be had.

tenant or adult resident shall be deemed a personal service on the owner, and, for the purposes of this act, such tenant or resident adult shall be deemed the agent of the owner, and service upon such agent shall be equivalent to personal service. All of which facts shall be established by the return of the officer and affidavit of publication.

SEC. 105. If no defense be made or cause shown, judgment shall be entered for the amount named in the complaint, to which shall be added a reasonable counsel fee, to be fixed by the court. In all such causes the certificate of the county auditor of the registration of said taxes shall be received as *prima facie* evidence of the amount of taxes due, together with interest thereon. Defendant may prove that such taxes so registered have been paid, or satisfied wholly or in part, in which case judgment shall be entered for the defendant or defendants, or for the county for such amount as shall remain due.

Judgment by default, when.

Proof of prior or partial payment.

SEC. 106. After the filing of said claim or complaint, and service of the process, as herein prescribed, the further proceedings shall conform to the procedure in foreclosures of liens and mortgages, as far as the same shall be applicable. Sales shall be governed and conducted in the same manner, and be subject to all the terms and conditions which regulate sales of real estate in suits of foreclosure. Whenever any lot or parcel of land, or part thereof, shall have been sold for more than the sum chargeable thereupon, including the costs of sale, the surplus shall all be paid to the county treasurer; but the officer conducting the sale shall take a separate receipt therefor, and file the same with the county auditor. At any time thereafter the owner, or his legal representative, on satisfying the board of county commissioners of the ownership of the sold premises, shall be entitled to a warrant refunding such surplus.

Proceedings shall conform to procedure for foreclosure of liens, etc.

Surplus of sales, how disposed of.

SEC. 107. Minors, insane persons, idiots, or persons in captivity, or in any country with which the United States are at war, having an estate in or lien on lands sold for taxes, may redeem the same within two years after such disability shall cease; but in such case the right to redeem must be established in a suit for that purpose, brought against the party holding the title under the sale.

Minors, etc., right to redeem, etc.

Taxes paid by tenant, etc. how recovered.

SEC. 108. When any tax on any real estate is paid by or collected of any occupant or tenant, or any other person, which by agreement or otherwise, ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor or party in interest ought to have paid, with interest thereon at the rate of ten per cent. per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor for real estate on which such tax is so paid; and the same shall, until paid, constitute a lien upon such real estate.

Mortgagee or lien holder may pay tax, etc.

SEC. 109. Any person who has a lien, by mortgage or otherwise, upon any real property on which the taxes have not been paid, may pay such taxes and the interest, penalty and costs thereon; and the receipt of the county treasurer shall constitute an additional lien on such land, to the amount therein stated; and the amount so paid and the interest thereon, at the rate specified in the mortgage or other instrument, shall be collectible with, or as a part of, and in the same manner as the amount secured by the original lien.

When taxes on real property becomes a lien thereon.

SEC. 110. The taxes assessed upon real property shall be a lien thereon from and including the first day of April in the year in which they are levied, until the same are paid; but, as between a grantor and grantee shall [such] lien shall not attach until the first day of November of said year. The taxes assessed upon personal property shall be a lien upon the personal property of the person assessed, from and after the time the tax books are received by the county treasurer.

When on personal property.

How lands may be described in advertisements.

SEC. 111. It shall be sufficient to describe lands in all proceedings relative to assessing, advertising or selling the same for taxes, by initial letters, abbreviations and figures to designate the township, range, sections or part of sections, and also the number of lots and blocks. Whenever the abbreviations "do", or characters ".,," or any similar abbreviations or characters shall be used in any such proceedings, they shall respectively be construed and held as meaning and being the same name, word, initial, letter or

letters, abbreviations, figure or figures as the last preceding such "do," ",", or other similar characters.

SEC. 112. The county auditor, if he has reason to believe or is informed that any person has given to the assessor a false statement of his personal property, or that the assessor has not returned the full amount of all property required to be listed in his county, or has omitted or made an erroneous return of any property which is by law subject to taxation, or if it shall come to his knowledge that there is property of a non-resident of his county which is about to be removed from the state, which has not been listed for taxation for the current year, shall proceed, at any time before the final settlement with the county treasurer, to correct the return of the assessor, and to charge the owners of such property on the tax lists with the proper amount of taxes; to enable him to do which he is hereby authorized and empowered to issue compulsory process, and to require the attendance of any person whom he may suppose to have a knowledge of the articles or value of the property, and to examine such person on oath in relation to such statement or return, and the auditor in all such cases shall notify every such person, before making the entry on the tax list, that he may have an opportunity of showing that his statement or the return of the assessor is correct; and the county auditor shall, in all cases, file in his office a statement of the facts or evidence upon which he made such corrections, but he shall in no case reduce the amount returned by the assessor without the written consent of the auditor of state, on a statement of the case submitted by the county auditor or the party aggrieved.

SEC. 113. If any tax on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceeding, or other cause, the amount of such tax which such property should have paid shall be added to the tax on such property for the next succeeding year.

SEC. 114. At the time of taking the assessment of real property the assessor shall enter each description of property exempt under the provisions of section five of this act,

Duty of county auditor in case of false statement made of personal property.

May require compulsory process, etc.

Property escaping taxation, amount may be added to amount for succeeding year.

Property exempt under section 5 must be listed and described.

and value and list the same in the manner and subject to the same rule as he is required to assess all other property, designating in each case to whom such property belongs, and for what purpose used, to entitle it to exemption.

Auditor and assessor, penalties for neglect of duties.

SEC. 115. Every county auditor and every county assessor who in any case refuses or knowingly neglects to perform any duty enjoined on him by this act, or who consents to or connives at any evasions of its provisions, whereby any proceeding required by this act is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax list at less than its true cash value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction.

In civil actions against county officers, counsel fees may be allowed.

SEC. 116. Whenever a civil action is commenced against any person holding the office of county treasurer, county auditor, or any other officer, for performing, or attempting to perform, any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor or other officer may, in the discretion of the court before whom such action is brought, by an order made by such court and entered in the minutes thereof, be allowed and paid out of the county treasury, reasonable fees of counsel and other expenses for defending such action: *Provided*, That if judgment is rendered against him, said fees, expenses, damages and costs shall be paid by such officer.

Proviso.

Lists of lands sold by local land officers, etc., to be procured by county auditor.

SEC. 117. The auditor of each county shall, on or before the first day of April of each year, obtain from the local land officers in the state, and from the several land grant railroad companies, lists of lands sold, or contracted to be sold, during the previous year in his county, and certify them for taxation, together with the various classes of state lands sold during the same year, to the assessor of the county in which such lands may be situated. He shall also, at the same time, obtain lists of lands reverting to the

railroad companies each year by reason of the forfeiture of contracts, for cancellation of taxes, and it shall be the duty of the railroad companies to report such sales and forfeitures on or before the first day of April, each year, to each county auditor of the county in which such lands are situated: *Provided*, That all forfeited lands not so reported shall be held for all taxes accruing thereon.

SEC. 118. The auditor of state shall prescribe the forms of all blanks and books required under the provisions of this act, and, except as hereinafter provided, shall have all detail lists, schedules, assessment and tax books to be used in connection with the assessment and collection of the public revenue printed, and, when necessary, bound at the expense of the state, and furnished in sufficient size and quantities to the several counties as may be required: *Pro-* Auditor of state to prescribe forms for assessment, tax books, etc.
vided, That counties having an assessment exceeding ten millions of dollars may provide their own assessment books and blanks, the expense of such books and blanks to be paid by the county. The assessment books and blanks shall be in readiness for delivery to the assessor on the last Saturday of March in each year. The auditor shall decide all questions that may arise in reference to the true construction or interpretation of this act, or any part thereof, in connection with the advice and opinion of the attorney general of the state, and such decision shall have force and effect until annulled by the judgment or decree of a court of competent jurisdiction. Proviso.
Auditor to decide questions of construction of this act, etc.

SEC. 119. An act entitled "An act to provide for the assessment and collection of taxes in the State of Washington," enacted by the legislature of this state at the first session thereof, and delivered to the governor March 28, 1890 (chapter XVIII of session laws of 1889-90), is hereby repealed: *Provided*, That the repeal of said act shall not be construed to impair any existing right, or affect any proceeding pending at the time this act shall take effect; but all proceedings for the assessment of any tax or collection of any tax, or special assessment remaining incomplete, may be completed under the provisions of the above entitled act hereby repealed. Repealing clause.

Emergency
clause.

SEC. 120. Whereas, the existing laws of this state relating to the assessment and collection of taxes are defective and insufficient, this act shall take effect and be in force from and after its approval by the governor.

Approved March 9, 1891.

CHAPTER CXLI.

[S. B. No. 193.]

RELATING TO INTERNAL IMPROVEMENTS IN CITIES AND TOWNS.

AN ACT to amend section two of an act entitled "An act authorizing cities and towns to construct internal improvements and to issue bonds to pay therefor, and declaring an emergency," approved March 26, 1890.

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

SECTION 1. Section 2 of said act is hereby amended so as to read as follows: Sec. 2. Whenever the city council or board of trustees of any such city or town shall deem it advisable that the city or town of which they are such officers shall exercise the authority hereby conferred upon them in relation to water works, sewerage or works for lighting purposes, any or all thereof, the corporation shall provide therefor by ordinance, which shall specify and adopt the system or plan proposed and declare the estimated cost thereof as near as may be, and the same shall be submitted for ratification or rejection to the qualified voters of said city, at a special election, of which 30 days' notice shall be given in the newspaper doing the city printing, by publication in each issue of said paper during said time: *Provided*, That if the said city or town is to become indebted or issue bonds for such water works, or sewerage system or plant or works for lighting purposes, the said proposition and authority to become so indebted shall be adopted and assented to by three-fifths of the qualified voters of said city or town voting at said election, except as to the adoption

Submitting to
vote.

Limit of votes
necessary.