

## CHAPTER 137.

[H. B. 175.]

## ASSESSMENT ON MONTHLY AVERAGE BASIS.

AN ACT relating to the listing and assessment of property for taxation; providing for annual listing and assessment of both real and personal property; prescribing that certain personal property shall be listed and assessed on a monthly average basis; amending section 8, chapter 130, Laws Extraordinary Session of 1925; and declaring an emergency.

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

SECTION 1. That section 8, chapter 130, Laws Extraordinary Session of 1925, (being section 11112, Remington's Revised Statutes) be amended to read as follows:

Amends  
§ 11112 Rem.  
Rev. Stat.

Section 8. All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. All personal property in this state subject to taxation shall be listed and assessed every year, with reference to its value and ownership on the first day of January of the year in which it is assessed: *Provided*, That if the stock of goods, wares, merchandise or material, whether in a raw or finished state or in process of manufacture, owned or held by any taxpayer on January 1 of any year does not fairly represent the average stock carried by such taxpayer, the county assessor shall list and assess such stock upon the basis of the monthly average of stock owned or held by such taxpayer during the preceding calendar year or during such portion thereof as the taxpayer was engaged in business.

Listing and  
assessment  
of personal  
and real  
property,  
January 1st.

Monthly  
average.

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

Effective  
immediately.

and shall govern the listing and assessment of property for the year 1939 and future years.

Passed the House March 1, 1939.

Passed the Senate March 9, 1939.

Approved by the Governor March 15, 1939.

---

## CHAPTER 138.

[H. B. 191.]

### INDUSTRIAL INSURANCE AND MEDICAL AID.

AN ACT relating to the classification of and rates of contribution to the accident, medical aid and occupational disease funds by employers engaged in extra-hazardous employment or under the provision of elective adoption, and amending section 4 of chapter 74 of the Laws of 1911, as amended by section 1 of chapter 89 of the Laws of 1937 (section 7676 of Remington's Revised Statutes); and declaring that this act take effect immediately.

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

SECTION 1. That section 4 of chapter 74 of the Laws of 1911, as amended by section 1 of chapter 89 of the Laws of 1937 (section 7676 of Remington's Revised Statutes) be amended to read as follows:

Section 4. Inasmuch as industry should bear the greater portion of the burden of the cost of its accidents, each employer shall prior to the fifteenth day of every month, pay into the state treasury (1) for the accident fund and (2) for the medical aid fund, a certain number of cents for each man hour worked by the workmen in his employ, engaged in extra-hazardous employment; if, however, there should be a deficit in any class or sub-class the Director of Labor and Industries, through the Supervisor of Industrial Insurance, is hereby authorized and directed to assess the same against all the contributors to such class or sub-class during the calendar year or fraction thereof in which said deficit

Amends  
§ 7676 Rem.  
Rev. Stat.

Employer  
to pay  
percentage  
payroll.

Accident  
fund.

Medical  
aid fund.

Deficit.