

commissioners shall be and serve as the commission and the board of appraisers mentioned in section one of article fifteen and section two of articles sixteen of the state constitution.

Emergency clause declared invalid in State ex rel. Brislawn v. Meath, decided Mar. 16, 1915.

SEC. 2. This act is necessary for the immediate preservation of the public peace and safety and the support of the state government, and shall take effect immediately.

Passed the House February 2, 1915.

Passed the Senate February 10, 1915.

Vetoed by the Governor February 16, 1915.

Passed over Governor's veto February 17, 1915.

CHAPTER 7.

[H. B. 55.]

STATE BOARD OF EQUALIZATION.

Amends Rem.-Bal. § 9204, by changing composition, and provisions for meetings and publication.

AN ACT relating to the state board of equalization, its composition, powers and duties, and amending section 9204 of Remington & Ballinger's Annotated Codes and Statutes of Washington.

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

SECTION 1. That section 9204 of Remington & Ballinger's Annotated Codes and Statutes of Washington be amended to read as follows:

Members, powers, and duties.

Section 9204. The state auditor, a member of the public service commission of Washington, to be designated by the governor, and the commissioner of public lands shall constitute the state board of equalization. The state auditor shall be the president of the board, and the commissioner of public lands shall be secretary thereof. The board shall remain in session not to exceed twenty (20) 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 such board shall not exceed the sum of five hundred dollars (\$500) in any one year.

Meetings.

The said board shall meet annually, on the first Monday in September, at the office of the state auditor, 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 each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all property in the state.

First. They shall classify all property, real and personal, and shall raise and 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, for the purpose of ascertaining the just amount of tax due from each county for state purposes.

Classification and equalization of property.

Second. The secretary shall keep a full record of the proceedings of the board, and the same shall be published annually by said commissioner of public lands.

Publication of records.

Third. They shall have authority to adopt the rules and regulations for the government of the board, and to enforce obedience to its orders in all matters in relation to the returns of county assessments, and the equalization of values by said board.

Rules and orders.

The said board of equalization shall apportion the amount of tax for state purposes as required by law to be raised in the state among the several counties therein, in proportion to the valuation of the taxable property therein for the year as equalized by the board, and shall also ascertain the gross amounts justly due from each county for military, state bond interest, and state bond sinking fund taxes, at rates and limitations fixed by law. It shall be the duty of the county auditor in each county when he shall have received the report of the state auditor, as provided in section 9205, to determine the rates per cent necessary to raise the taxes required for state purposes as determined by the state board of equalization, and place the same on the tax rolls of the county as provided by law.

Apportionment of taxes.

Extension on county rolls.

Passed the House February 2, 1915.

Passed the Senate February 11, 1915.

Vetoed by the Governor February 16, 1915.

Passed over the Governor's veto February 17, 1915.