

the provisions hereof are hereby repealed. The state board of tax commissioners is hereby abolished.

SEC. 4. Upon the taking effect of this act, the state tax commissioner shall be authorized and empowered to expend any appropriation made for the state board of tax commissioners for the purposes for which the same was appropriated.

Transfer of appropriation to board of tax commissioners.

Passed the House January 31, 1917.

Passed the Senate February 28, 1917.

Approved by the Governor March 8, 1917.

## CHAPTER 55.

[H. B. 103.]

### STATE BOARD OF EQUALIZATION.

AN ACT relating to the state board of equalization, its composition, powers and duties, the duties of county assessor, 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 Rem. & Bal. Code be amended to read as follows:

Section 9204. The state auditor, the commissioner of public lands and the state tax commissioner shall constitute the state board of equalization. The state auditor shall be president of the board, and the state tax commissioner 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 seven hundred fifty dollars (\$750.00) in any one year. The said board shall meet annually, on the first Tuesday in September, at the office of the state tax commissioner, 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

State board of equalization, how constituted.

Duties of state board.

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.

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

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.

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 assessor in each county when he shall have received the report of the state auditor, as provided in section 9206, 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.

Duty of  
county  
assessor.

Passed the House February 15, 1917.

Passed the Senate February 28, 1917.

Approved by the Governor March 8, 1917.