

than five hundred dollars, or be imprisoned in the county jail not to exceed six months, or by both such fine and imprisonment.

SEC. 3. That chapter one hundred thirty-six of Session Repeal. Laws of 1903, entitled "An Act to regulate the employment of child labor and to prohibit the employment of females under the age of eighteen years as public messengers and fixing a penalty for the violation thereof," approved March 16, 1903, be repealed.

Passed the House February 2d, 1907.

Passed the Senate March 1st, 1907.

Approved by the Governor March 11th, 1907.

CHAPTER 129.

[H. B. 190.]

AMENDING ACT PROVIDING FOR THE ASSESSMENT AND COLLECTION OF TAXES.

AN ACT to amend section 58 of an act entitled, "An act to provide for the assessment and collection of taxes in the state of Washington," approved March 15, 1897, being section 1714 of Ballinger's Annotated Codes and Statutes of Washington, and section 8650 of Pierce's Code of the Laws of the State of Washington.

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

SECTION 1. That section 58 of an act entitled "An Act to provide for the assessment and collection of taxes in the State of Washington," approved March 15, 1897, the same being section 1714 of Ballinger's Annotated Codes and Statutes of Washington and section 8650 of Pierce's Code of the Laws of the State of Washington, be amended as follows:

SEC. 58. The county commissioners, the county assessor and the county treasurer, 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

County board of equalization.

Sessions.

- Oaths. 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 the 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:
- Duties.
- Valuations raised. *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 at least five days' notice shall have been given in writing to the owner or agent.
- Valuations lowered. *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.
- May raise by item or total. *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 value is less than the true valuation of the taxable personal property possessed by such individual to such sum or amount as they believe to be the true value thereof, after at least five days' notice shall have been given in writing to the owner or agent thereof.
- May lower non-residents' valuation. *Fourth.* They shall, upon complaint in writing 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.
- May lower valuation in aggregate.

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.

Records
of board.

Copy sent
to State
Auditor.

The county board of equalization may continue in session and adjourn from time to time during three weeks, and shall remain in session not less than three days, commencing on the said first Monday in August, but after final adjournment of the board of equalization the county commissioners shall not have the 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 description or double assessments: *Provided*, That no taxes, except special taxes, shall be extended upon the tax rolls until the property valuations are equalized by the State Board of Equalization for the purpose of raising the State revenue.

Length of
session.

Power after
adjourn-
ment.

Extension
of taxes
made after
valuations
are
equalized.

Passed the House February 11th, 1907.

Passed the Senate March 6th, 1907.

Approved by the Governor March 12th, 1907.

CHAPTER 130.

[H. B. 175.]

AMENDING ACT PROVIDING FOR PRINTING AND DISTRIBUTING BALLOTS AND REGULATING VOTING AT ELECTIONS.

AN ACT relating to elections and amending sections 7 and 21 of an act entitled "An act providing for printing and distributing ballots at public expense, and to regulate voting at state and other elections," approved March 19, 1890.

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

SECTION 1. That section 7 of said act be amended to read as follows: The Secretary of State and the clerks

Certificates
of nomination
to be
preserved.