

CHAPTER 15.

[H. B. 23.]

POWERS OF STATE TAX COMMISSION.

AN ACT relating to taxation; defining the powers of the State Tax Commission in connection therewith; amending Section 5 of Chapter 280 of the Laws of 1927; and declaring that this act shall take effect immediately.

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

SECTION 1. That section 5 of chapter 280 of the Session Laws of 1927 be and the same is hereby amended to read as follows:

Amends
§ 5, ch. 280,
Laws of 1927.

Section 5. The tax commission shall have the power and it shall be its duty from the time hereinafter specified:

First—To exercise all powers and perform all duties now vested in and required to be performed by the director of taxation and examination, except those relating to banking and savings and loan associations and those required by chapter XIII, title XVI, Remington's Compiled Statutes and the division of municipal corporations.

Powers and
duties by
transfer.

Second—To secure, tabulate, and keep records of valuations of all classes of property throughout the state, and for that purpose, to have access to all records and files of state offices and departments and county and municipal offices and to require all public officers and employees whose duties make it possible to ascertain valuations, including valuations of property of public service corporations for rate making purposes to file reports with the commission, giving such information as to such valuation and the source thereof: *Provided*, That the nature and kind of the tabulations, records of valuation and requirements from public officers, as stated herein, shall be in such form, and cover such valuations, as the tax commission shall prescribe.

Keep rec-
ords of
valuations.

Supervision
over assess-
ment and
tax laws.

Third—To exercise general supervision and control over the administration of the assessment and tax laws of the state, over township and county assessors, and county and township boards of equalization, and over boards of county commissioners, in the performance of their duties relating to taxation and to do and perform any act or give any order or direction to any county or township board of equalization or to any county or township assessor as to the valuation of any property, or class or classes of property in any county, township, city or town, which, in the commission's judgment may seem just and necessary, to the end that all taxable property in this state shall be listed upon the assessment rolls and valued and assessed according to the provisions of law, and equalized between persons, firms, companies and corporations, and between the different counties of this state, and between the different taxing units and townships, so that the equality of taxation shall be secured according to the provisions of law.

Test work
of county
and town-
ship assess-
ors.

Fourth—To examine and test the work of county and township assessors at any time, and to have and possess all rights and powers of such assessors for the examination of persons, and property, and for the discovery of property subject to taxation, and if it shall ascertain that any taxable property is omitted from the assessment list, or not assessed or valued according to law, it shall bring the same to the attention of the assessor of the proper county or township in writing, and if such assessor shall neglect or refuse to comply with the request of the tax commission to place such property on the assessment list, or to correct such incorrect assessment or valuation the tax commission shall have the power to prepare a supplement to such assessment list, which supplement shall include all property required by the tax commission to be placed on the assess-

ment list and all corrections required to be made. Such supplement shall be filed with the assessor's assessment list and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original assessment list inconsistent therewith, and shall be submitted therewith to the county board of equalization.

Fifth—The tax commission shall have power to direct and to order any county or township board of equalization to raise or lower the valuation of any taxable property and to add such property to the assessment list. The tax commission may require any such board of equalization to reconvene after its adjournment for the purpose of performing any order or requirement made by the tax commission and may make such orders as it shall determine to be just and necessary. If such board of equalization shall fail or refuse forthwith to comply with any such order or requirement of the tax commission, the tax commission shall have power to make such correction or change in the assessment list, and such corrections and changes shall be a part of the record of the proceedings of the said board of equalization: *Provided*, That in all cases where the tax commission shall raise the valuation of any property or add property to the assessment list, it shall give notice either for the same time and in the same manner as is now required in like cases of county boards of equalization, or if it shall deem such method of giving notice impracticable it shall give notice by publication thereof in a newspaper of general circulation within the county in which the property affected is situated once each week for two consecutive weeks, and the tax commission shall not proceed to raise such valuation or add such property to the assessment list until a period of five days shall have elapsed subsequent to the date of the last publication of such notice. Such notice

Require boards of equalization to adjust valuations.

Notice.

Publication.

Contents of
notice.

shall give the legal description of each tract of land involved, or a general description in case of personal property; the tax record-owner thereof; the assessed value thereof determined by the county or township board of equalization in case the property is on the assessment roll; and the assessed value thereof as determined by the tax commission and shall state that the tax commission proposes to increase the assessed valuation of such property to the amount stated and to add such property to the assessment list at the assessed valuation stated.

Expense of
re-assess-
ment.

The necessary expense incurred by the tax commission in making such re-assessment and/or adding such property to the assessment list shall be borne by the county or township in which the property as re-assessed and/or so added to the assessment list is situated and shall be paid out of the proper funds of such county or township upon the order of the tax commission.

Investigate
tax laws.

Sixth—To investigate the tax laws of this and other states, and the possible taxable resources of this state for the purpose of recommending to the legislature methods by which a more just and equitable system of taxation may be developed.

Rules and
regulations.

Seventh—To make such rules and regulations as may be necessary to carry out the powers herein granted, and for conducting hearings and other proceedings before it.

Effective
immediately.

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

Passed the House February 4, 1931.

Passed the Senate February 18, 1931.

Approved by the Governor March 2, 1931.