

2. *Rate*—

The council levies so much as is, in its opinion, necessary to meet all sums chargeable to the town or city.

3. *Collection*—

Same as for state taxes.

B. POLL TAXES.

One-third of the state poll tax is paid into the city treasury, when collected therein; the general assembly may authorize the city council to levy an additional capitation tax of not to exceed \$1, which can be applied to any use, as they shall determine.

C, D, E, AND F. THE INHERITANCE TAX, CORPORATION TAXES, BUSINESS TAXES, LICENSES AND FEES, AND THE INCOME TAX.

Municipalities do not share in these taxes.

SCHOOL REVENUES.

The schools are administered according to school districts, which are subdivisions of the cities and counties.

State school funds.—The state funds applicable to public free school purposes are apportioned to the counties and cities of the state separately. These funds embrace the annual interest on the literary fund, consisting of the proceeds of the sale of public lands donated by Congress, escheated property, fines, etc.; that portion of the capitation tax provided for in the constitution to be paid into the state treasury and not returnable to the counties; and a tax on property of

not more than 50 cents on \$100. These funds are applied exclusively to the maintenance of primary and grammar schools.

County school levy.—The board of supervisors levies upon property in the county for county school purposes a tax of not less than 10 nor more than 40 cents on \$100.

District school levy.—The board of supervisors of the county levies a tax for district school purposes not to exceed 40 cents on \$100 of assessed value therein.

County and district levy may be increased, on vote of electors, to 50 cents. The district revenues are augmented by such dog tax as may be applied to school purposes by the board of supervisors, or donations or the income arising therefrom or any other funds that may be set apart for district school purposes. School districts may issue bonds for building construction, which bonds shall not exceed 17 per cent of the assessed value of the property in the district and shall be a lien on the school buildings to be erected. The interest on the bonds are to be paid out of the tax levies of the districts, and a certain sum shall be set aside annually as a sinking fund to be established for the purpose of meeting the principal when it matures.

County school boards if in possession of funds derived by gifts or devise may loan sums under \$1,000 to school districts, apportioned according to school population, for the construction of school buildings.

Municipal levies.—The council may raise, by property and capitation taxes, which are not to exceed 50 cents on the \$100 nor \$1 per poll, moneys for the support of public schools within the municipality.

WASHINGTON.¹

Washington depends almost entirely upon the general property tax for state, county, and municipal revenues. There are, however, municipal poll taxes, for streets and roads, and an inheritance tax on both lineal and collateral transfers. No special corporation taxes are levied, except a small one on franchises and one on insurance premiums.

CONSTITUTIONAL PROVISIONS.

ARTICLE VII.

SEC. 1. All property in the state, not exempt under the laws of the United States, or under this constitution, shall be taxed in proportion to its value, to be ascertained as provided by law. The legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray

¹This compilation is derived mainly from the following sources:

Pierce's Code, a compilation of all the laws in force in the state of Washington, including the regular and extraordinary session of 1901; compiled by Frank Pierce: Seattle, Wash., 1902. The session Laws to 1913.

Remington and Ballinger, Annotated Codes and Pierce's Washington Code, Annotated, 1912. Statutes of Washington, 1910.

the estimated ordinary expenses of the state for each fiscal year. And for the purpose of paying the state debt, if there be any, the legislature shall provide for levying a tax annually sufficient to pay the annual interest and principal of such debt within 20 years from the final passage of the law creating the debt.

SEC. 2. The legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the state, according to its value in money, and shall prescribe such regulations by general law as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her, or its property: *Provided*, That a deduction of debts from credits may be authorized: *Provided, further*, That the property of the United States, and of the state, counties, school districts, and other municipal corporations, and such other property as the legislature may by general laws provide, shall be exempt from taxation: *And provided, further*, That the legislature shall have power, by appropriate legislation, to exempt personal property to the amount of \$300 for each head of a family liable to assessment and taxation under the provisions of the laws of this state of which the individual is the actual and bona fide owner.

SEC. 3. The legislature shall provide by general law for the assessing and levying of taxes on all corporation property as near as may be by the same methods as are provided for the assessing and levying of taxes on individual property.