

2 ESSB 5372 - H COMM AMD
3 By Committee on Local Government

4

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 9.46.110 and 1991 c 161 s 1 are each amended to read
8 as follows:

9 The legislative authority of any county, city-county, city, or
10 town, by local law and ordinance, and in accordance with the provisions
11 of this chapter and rules and regulations promulgated hereunder, may
12 provide for the taxing of any gambling activity authorized by this
13 chapter within its jurisdiction, the tax receipts to go to the county,
14 city-county, city, or town so taxing the same: PROVIDED, That any such
15 tax imposed by a county alone shall not apply to any gambling activity
16 within a city or town located therein but the tax rate established by
17 a county, if any, shall constitute the tax rate throughout the
18 unincorporated areas of such county: PROVIDED FURTHER, That (1) punch
19 boards and pull-tabs, chances on which shall only be sold to adults,
20 which shall have a fifty cent limit on a single chance thereon, shall
21 be taxed on a basis which shall reflect only the gross receipts from
22 such punch boards and pull-tabs; and (2) no punch board or pull-tab may
23 award as a prize upon a winning number or symbol being drawn the
24 opportunity of taking a chance upon any other punch board or pull-tab;
25 and (3) all prizes for punch boards and pull-tabs must be on display
26 within the immediate area of the premises wherein any such punch board
27 or pull-tab is located and upon a winning number or symbol being drawn,
28 such prize must be immediately removed therefrom, or such omission
29 shall be deemed a fraud for the purposes of this chapter; and (4) when
30 any person shall win over twenty dollars in money or merchandise from
31 any punch board or pull-tab, every licensee hereunder shall keep a
32 public record thereof for at least ninety days thereafter containing
33 such information as the commission shall deem necessary: AND PROVIDED
34 FURTHER, That taxation of bingo and raffles shall never be in an amount
35 greater than ten percent of the gross revenue received therefrom less
36 the amount paid for or as prizes. Taxation of amusement games shall

1 only be in an amount sufficient to pay the actual costs of enforcement
2 of the provisions of this chapter by the county, city or town law
3 enforcement agency and in no event shall such taxation exceed two
4 percent of the gross revenue therefrom less the amount paid for as
5 prizes: PROVIDED FURTHER, That no tax shall be imposed under the
6 authority of this chapter on bingo or amusement games when such
7 activities or any combination thereof are conducted by any bona fide
8 charitable or nonprofit organization as defined in this chapter, which
9 organization has no paid operating or management personnel and has
10 gross income from bingo or amusement games, or a combination thereof,
11 not exceeding five thousand dollars per year, less the amount paid for
12 as prizes. No tax shall be imposed on the first ten thousand dollars
13 of net proceeds from raffles conducted by any bona fide charitable or
14 nonprofit organization as defined in this chapter. Taxation of punch
15 boards and pull-tabs shall not exceed five percent of gross receipts,
16 nor shall taxation of social card games exceed twenty percent of the
17 gross revenue from such games.

18 Taxes imposed under this chapter become a lien upon personal and
19 real property in the same manner as provided for under RCW 84.60.010.

20 **Sec. 2.** RCW 28A.315.440 and 1975 1st ex.s. c 275 s 99 are each
21 amended to read as follows:

22 Upon receipt of the aforesaid certificate, it shall be the duty of
23 the (~~(board of county commissioners)~~) county legislative authority of
24 each county to levy on all taxable property of that part of the joint
25 school district which lies within the county a tax sufficient to raise
26 the amount necessary to meet the county's proportionate share of the
27 estimated expenditures of the joint district, as shown by the
28 certificate of the educational service district superintendent of the
29 district to which the joint school district belongs. Such taxes shall
30 be levied and collected in the same manner as other taxes are levied
31 and collected, and the proceeds thereof shall be forwarded
32 (~~(quarterly)~~) monthly by the treasurer of each county, other than the
33 county to which the joint district belongs, to the treasurer of the
34 county to which such district belongs and shall be placed to the credit
35 of said district. The treasurer of the county to which a joint school
36 district belongs is hereby declared to be the treasurer of such
37 district.

1 **Sec. 3.** RCW 35.49.130 and 1965 c 7 s 35.49.130 are each amended to
2 read as follows:

3 (~~In county foreclosures for delinquency in the payment of general
4 taxes, the county treasurer shall mail a copy of the published summons
5 to the treasurer of every city and town within which any property
6 involved in the foreclosure proceeding is situated. The copy of the
7 summons shall be mailed within fifteen days after the first publication
8 thereof, but the county treasurer's failure to do so shall not affect
9 the jurisdiction of the court nor the priority of the tax sought to be
10 foreclosed.~~)

11 If any property situated in a city or town, or if any property is
12 situated in a city or town local improvement district that is located
13 outside of a city's or town's borders, is offered for sale for general
14 taxes by the county treasurer, the city or town shall have power to
15 protect the lien or liens of any local improvement assessments
16 outstanding against the whole or portion of such property by purchase
17 thereof or otherwise.

18 **Sec. 4.** RCW 36.21.011 and 1973 1st ex.s. c 11 s 1 are each amended
19 to read as follows:

20 Any assessor who deems it necessary to enable him or her to
21 complete the listing and the valuation of the property of his or her
22 county within the time prescribed by law, (1) may appoint one or more
23 well qualified persons to act as (~~his~~) assistants or deputies who
24 shall not engage in the private practice of appraising within the
25 county (~~in which he is~~) where employed without the written permission
26 of the county assessor filed with the county auditor; and each such
27 assistant or deputy so appointed shall, under the direction of the
28 assessor, after taking the required oath, perform all the duties
29 enjoined upon, vested in or imposed upon assessors, and (2) may
30 contract with any persons, firms or corporations, who are expert
31 appraisers, to assist in the valuation of property.

32 To assist each assessor in obtaining adequate and well qualified
33 assistants or deputies, the state department of personnel, after
34 consultation with the Washington state association of county assessors,
35 the Washington state association of counties, and the department of
36 revenue, shall (~~establish by July 1, 1967, and shall thereafter~~)
37 maintain(~~(7)~~) a classification and salary plan for those employees of
38 an assessor who act as appraisers. The plan shall recommend the salary

1 range and employment qualifications for each position encompassed by
2 it, and shall, to the fullest extent practicable, conform to the
3 classification plan, salary schedules and employment qualifications for
4 state employees performing similar appraisal functions.

5 ((If)) An assessor who intends to put such plan into effect ((in
6 his county, he)) shall inform the department of revenue and the ((board
7 of)) county ((commissioners)) legislative authority of this intent in
8 writing. The department of revenue and the ((board)) county
9 legislative authority may thereupon each designate a representative,
10 and such representative or representatives as may be designated by the
11 department of revenue or the ((board)) legislative authority, or both,
12 shall form with the assessor a committee. The committee so formed may,
13 by unanimous vote only, determine the required number of certified
14 appraiser positions and their salaries necessary to enable the county
15 assessor to carry out the requirements relating to revaluation of
16 property in chapter 84.41 RCW. The determination of the committee
17 shall be certified to the ((board-of)) county ((commissioners))
18 legislative authority. The committee provided for herein may be formed
19 only once in a period of four calendar years.

20 After such determination, the assessor may provide, in each of
21 ((his)) the four next succeeding annual budget estimates, for as many
22 positions as are established in such determination. Each ((board-of))
23 county ((commissioners)) legislative authority to which such a budget
24 estimate is submitted shall allow sufficient funds for such positions.
25 An employee may be appointed to a position covered by the plan only if
26 the employee meets the employment qualifications established by the
27 plan.

28 **Sec. 5.** RCW 46.44.175 and 1985 c 22 s 2 are each amended to read
29 as follows:

30 Failure of any person or agent acting for a person who causes to be
31 moved or moves a mobile home as defined in RCW 46.04.302 upon public
32 highways of this state and failure to comply with any of the provisions
33 of RCW 46.44.170 and 46.44.173 is a traffic infraction for which a
34 penalty of not less than one hundred dollars or more than five hundred
35 dollars shall be assessed. In addition to the above penalty, the
36 department of transportation or local authority may withhold issuance
37 of a special permit or suspend a continuous special permit as provided

1 by RCW 46.44.090 and 46.44.093 for a period of not less than thirty
2 days.

3 Any person who shall alter, re-use, transfer, or forge the decal
4 required by RCW 46.44.170, or who shall display a decal knowing it to
5 have been forged, re-used, transferred, or altered, shall be guilty of
6 a gross misdemeanor.

7 Any person or agent who is denied a special permit or whose special
8 permit is suspended may upon request receive a hearing before the
9 department of transportation or the local authority having
10 jurisdiction. The department or the local authority after such hearing
11 may revise its previous action.

12 NEW SECTION. **Sec. 6.** A new section is added to chapter 82.03 RCW
13 to read as follows:

14 In all appeals taken pursuant to RCW 84.08.130 the assessor and
15 taxpayer shall submit evidence of comparable sales to be used in a
16 hearing to the board and to all parties at least ten business days in
17 advance of such hearing. Failure to comply with the requirements set
18 forth in this section shall be grounds for the board, upon objection,
19 to continue the hearing or refuse to consider evidence not timely
20 submitted.

21 **Sec. 7.** RCW 84.08.130 and 1992 c 206 s 10 are each amended to read
22 as follows:

23 (1) Any taxpayer or taxing unit feeling aggrieved by the action of
24 any county board of equalization may appeal to the board of tax appeals
25 by filing with the ~~((county auditor))~~ board of tax appeals a notice of
26 appeal ~~((in duplicate))~~ within thirty days after the mailing of the
27 decision of such board of equalization, which notice shall specify the
28 actions complained of ~~((, and said auditor shall forthwith transmit one
29 of said notices to the board of tax appeals))~~; and in like manner any
30 county assessor may appeal to the board of tax appeals from any action
31 of any county board of equalization. There shall be no fee charged for
32 the filing of an appeal. The petitioner shall ~~((provide))~~ serve a copy
33 of the notice of appeal ~~((to))~~ on all named parties within the same
34 thirty-day time period ~~((provided in the rules of practice and
35 procedure of the board of tax appeals))~~. Appeals which are not filed
36 and served as provided in this section shall be ~~((continued or))~~
37 dismissed. The board of tax appeals shall require the board appealed

1 from to file a true and correct copy of its decision in such action and
2 all evidence taken in connection therewith, and may receive further
3 evidence, and shall make such order as in its judgment is just and
4 proper. An appeal of an action by a county board of equalization shall
5 be deemed to have been filed and served within the thirty-day period if
6 it is postmarked on or before the thirtieth day after the mailing of
7 the decision of the board of equalization.

8 (2) The board of tax appeals may enter an order, pursuant to
9 subsection (1) of this section, that has effect up to the end of the
10 assessment cycle used by the assessor, if there has been no intervening
11 change in the assessed value during that time.

12 **Sec. 8.** RCW 84.08.140 and 1975 1st ex.s. c 278 s 157 are each
13 amended to read as follows:

14 Any taxpayer feeling aggrieved by the levy or levies of any taxing
15 district except levies authorized by a vote of the (~~people~~) voters of
16 the district may appeal therefrom to the department of revenue as
17 hereinafter provided. Such taxpayer, upon the execution of a bond,
18 with two or more sufficient sureties to be approved by the county
19 auditor, payable to the state of Washington, in the penal sum of two
20 hundred dollars and conditioned that if the petitioner shall fail in
21 his appeal for a reduction of said levy or levies (~~he~~) the taxpayer
22 will pay the taxable costs of the hearings hereinafter provided, not
23 exceeding the amount of such bond, may file a written complaint with
24 the county auditor wherein such taxing district is located not later
25 than ten days after the making and entering of such levy or levies,
26 setting forth in such form and detail as the department of revenue
27 shall by general rule prescribe, (~~his~~) the taxpayer's objections to
28 such levy or levies. Upon the filing of such complaint, the county
29 auditor shall immediately transmit a certified copy thereof, together
30 with a copy of the budget or estimates of such taxing district as
31 finally adopted, including estimated revenues and such other
32 information as the department of revenue shall by rule require, to the
33 department of revenue. The department of revenue shall fix a date for
34 a hearing on said complaint at the earliest convenient time after
35 receipt of said record, which hearing shall be held in the county in
36 which said taxing district is located, and notice of such hearing shall
37 be given to the officials of such taxing district, charged with
38 determining the amount of its levies, and to the taxpayer on said

1 complaint by registered mail at least five days prior to the date of
2 said hearing. At such hearings all interested parties may be heard and
3 the department of revenue shall receive all competent evidence. After
4 such hearing, the department of revenue shall either affirm or decrease
5 the levy or levies complained of, in accordance with the evidence, and
6 shall thereupon certify its action with respect thereto to the county
7 auditor, who, in turn, shall certify it to the taxing district or
8 districts affected, and the action of the department of revenue with
9 respect to such levy or levies shall be final and conclusive.

10 **Sec. 9.** RCW 84.12.270 and 1975 1st ex.s. c 278 s 165 are each
11 amended to read as follows:

12 The department of revenue shall annually make an assessment of the
13 operating property of all companies; and between the fifteenth day of
14 March and the first day of July of each of said years shall prepare an
15 assessment roll upon which it shall enter and assess the true ((~~cash~~))
16 and fair value of all the operating property of each of such companies
17 as of the first day of January of the year in which the assessment is
18 made. For the purpose of determining the true ((~~cash~~)) and fair value
19 of such property the department of revenue may inspect the property
20 belonging to said companies and may take into consideration any
21 information or knowledge obtained by it from such examination and
22 inspection of such property, or of the books, records and accounts of
23 such companies, the statements filed as required by this chapter, the
24 reports, statements or returns of such companies filed in the office of
25 any board, office or commission of this state or any county thereof,
26 the earnings and earning power of such companies, the franchises owned
27 or used by such companies, the assessed valuation of any and all
28 property of such companies, whether operating or nonoperating property,
29 and whether situated within or outside the state, and any other facts,
30 evidence or information that may be obtainable bearing upon the value
31 of the operating property: PROVIDED, That in no event shall any
32 statement or report required from any company by this chapter be
33 conclusive upon the department of revenue in determining the amount,
34 character and true ((~~cash~~)) and fair value of the operating property of
35 such company.

36 **Sec. 10.** RCW 84.12.310 and 1975 1st ex.s. c 278 s 167 are each
37 amended to read as follows:

1 For the purpose of determining the system value of the operating
2 property of any such company, the department of revenue shall deduct
3 from the actual cash value of the total assets of such company, the
4 (~~actual cash~~) true and fair value of all nonoperating property owned
5 by such company. For such purpose the department of revenue may
6 require of the assessors of the various counties within this state a
7 detailed list of such company's properties assessed by them, together
8 with the assessable or assessed value thereof: PROVIDED, That such
9 assessed or assessable value shall be advisory only and not conclusive
10 on the department of revenue as to the value thereof.

11 **Sec. 11.** RCW 84.12.330 and 1975 1st ex.s. c 278 s 168 are each
12 amended to read as follows:

13 Upon the assessment roll shall be placed after the name of each
14 company a general description of the operating property of the company,
15 which shall be considered sufficient if described in the language of
16 subdivision (17) of RCW 84.12.200, as applied to said company,
17 following which shall be entered the (~~actual cash~~) true and fair
18 value of the operating property as determined by the department of
19 revenue. No assessment shall be invalidated by reason of a mistake in
20 the name of the company assessed, or the omission of the name of the
21 owner or by the entry as owner of a name other than that of the true
22 owner. When the department of revenue shall have prepared the
23 assessment roll and entered thereon the (~~actual cash~~) true and fair
24 value of the operating property of the company, as herein required, it
25 shall notify the company by mail of the valuation determined by it and
26 entered upon said roll.

27 **Sec. 12.** RCW 84.12.350 and 1967 ex.s. c 26 s 17 are each amended
28 to read as follows:

29 Upon determination by the department of revenue of the true and
30 (~~correct actual cash~~) fair value of the property appearing on such
31 rolls it shall apportion such value to the respective counties entitled
32 thereto, as hereinafter provided, and shall determine the equalized
33 assessed valuation of such property in each such county and in the
34 several taxing districts therein, by applying to such actual
35 apportioned value the same ratio as the ratio of assessed to actual
36 value of the general property in such county: PROVIDED, That, whenever
37 the amount of the true and correct value of the operating property of

1 any company otherwise apportionable to any county or other taxing
2 district shall be less than two hundred fifty dollars, such amount need
3 not be apportioned to such county or taxing district but may be added
4 to the amount apportioned to an adjacent county or taxing district.

5 **Sec. 13.** RCW 84.12.360 and 1987 c 153 s 3 are each amended to read
6 as follows:

7 The (~~actual-cash~~) true and fair value of the operating property
8 assessed to a company, as fixed and determined by the (~~state-board~~)
9 department of (~~equalization~~) revenue, shall be apportioned by the
10 department of revenue to the respective counties and to the taxing
11 districts thereof wherein such property is located in the following
12 manner:

13 (1) Property of (~~steam, suburban, and interurban~~) all railroad
14 companies other than street railway companies, telegraph companies and
15 pipe line companies--upon the basis of that proportion of the value of
16 the total operating property within the state which the mileage of
17 track, as classified by the department of revenue (in case of
18 railroads), mileage of wire (in the case of telegraph companies),
19 and mileage of pipe line (in the case of pipe line companies) within each
20 county or taxing district bears to the total mileage thereof within the
21 state, at the end of the calendar year last past. For the purpose of
22 such apportionment the department may classify railroad track.

23 (2) Property of street railroad companies, telephone companies,
24 electric light and power companies, gas companies, water companies,
25 heating companies and toll bridge companies--upon the basis of relative
26 value of the operating property within each county and taxing district
27 to the value of the total operating property within the state to be
28 determined by such factors as the department of revenue shall deem
29 proper.

30 (3) Planes or other aircraft of airplane companies and watercraft
31 of steamboat companies--upon the basis of such factor or factors of
32 allocation, to be determined by the department of revenue, as will
33 secure a substantially fair and equitable division between counties and
34 other taxing districts.

35 All other property of airplane companies and steamboat
36 companies--upon the basis set forth in (~~subdivision~~) subsection (2)
37 (~~hereof~~) of this section.

1 The basis of apportionment with reference to all public utility
2 companies above prescribed shall not be deemed exclusive and the
3 department of revenue in apportioning values of such companies may also
4 take into consideration such other information, facts, circumstances,
5 or allocation factors as will enable it to make a substantially just
6 and correct valuation of the operating property of such companies
7 within the state and within each county thereof.

8 **Sec. 14.** RCW 84.12.370 and 1975 1st ex.s. c 278 s 171 are each
9 amended to read as follows:

10 When the ~~((state board))~~ department of ~~((equalization))~~ revenue
11 shall have determined the equalized assessed value of the operating
12 property of each company in each of the respective counties and in the
13 taxing districts thereof, as hereinabove provided, the department of
14 revenue shall certify such equalized assessed value to the county
15 assessor of the proper county. The county assessor shall enter the
16 company's real operating property upon the real property tax rolls and
17 the company's personal operating property upon the personal property
18 tax rolls of ~~((his))~~ the county, together with the values so
19 apportioned, and the same shall be and constitute the assessed
20 valuation of the operating property of the company in such county and
21 the taxing districts therein for that year, upon which taxes shall be
22 levied and collected in the same manner as on the general property of
23 such county.

24 **Sec. 15.** RCW 84.16.040 and 1975 1st ex.s. c 278 s 179 are each
25 amended to read as follows:

26 The department of revenue shall annually make an assessment of the
27 operating property of each private car company; and between the first
28 day of May and the first day of July of each of said years shall
29 prepare an assessment roll upon which it shall enter and assess the
30 true ~~((cash))~~ and fair value of all the operating property of each of
31 such companies as of the first day of January of the year in which the
32 assessment is made. For the purpose of determining the true ~~((cash))~~
33 and fair value of such property the department of revenue may take into
34 consideration any information or knowledge obtained by it from an
35 examination and inspection of such property, or of the books, records
36 and accounts of such companies, the statements filed as required by
37 this chapter, the reports, statements or returns of such companies

1 filed in the office of any board, office or commission of this state or
2 any county thereof, the earnings and earning power of such companies,
3 the franchises owned or used by such companies, the assessed valuation
4 of any and all property of such companies, whether operating property
5 or nonoperating property, and whether situated within or without the
6 state, and any other facts, evidences or information that may be
7 obtainable bearing upon the value of the operating property: PROVIDED,
8 That in no event shall any statement or report required from any
9 company by this chapter be conclusive upon the department of revenue
10 in determining the amount, character and true (~~cash~~) and fair value
11 of the operating property of such company.

12 **Sec. 16.** RCW 84.16.050 and 1975 1st ex.s. c 278 s 180 are each
13 amended to read as follows:

14 The department of revenue may, in determining the (~~actual-cash~~)
15 true and fair value of the operating property to be placed on the
16 assessment roll value the entire property as a unit. If the company
17 owns, leases, operates or uses property partly within and partly
18 without the state, the department of revenue may determine the value of
19 the operating property within this state by the proportion that the
20 value of such property bears to the value of the entire operating
21 property of the company, both within and without this state. In
22 determining the operating property which is located within this state
23 the department of revenue may consider and base such determination on
24 the proportion which the number of car miles of the various classes of
25 cars made in this state bears to the total number of car miles made by
26 the same cars within and without this state, or to the total number of
27 car miles made by all cars of the various classes within and without
28 this state. If the value of the operating property of the company
29 cannot be fairly determined in such manner the department of revenue
30 may use any other reasonable and fair method to determine the value of
31 the operating property of the company within this state.

32 **Sec. 17.** RCW 84.16.090 and 1975 1st ex.s. c 278 s 181 are each
33 amended to read as follows:

34 Upon the assessment roll shall be placed after the name of each
35 company a general description of the operating property of the company,
36 which shall be considered sufficient if described in the language of
37 (~~subdivision~~) subsection (3) of RCW 84.16.010 or otherwise, following

1 which shall be entered the (~~actual-cash~~) true and fair value of the
2 operating property as determined by the department of revenue. No
3 assessment shall be invalid by a mistake in the name of the company
4 assessed, by omission of the name of the owner or by the entry of a
5 name other than that of the true owner. When the department of revenue
6 shall have prepared the assessment roll and entered thereon the
7 (~~actual-cash~~) true and fair value of the operating property of the
8 company, as herein required, it shall notify the company by mail of the
9 valuation determined by it and entered upon said roll; and thereupon
10 such valuation shall become the (~~actual-cash~~) true and fair value of
11 the operating property of the company, subject to revision or
12 correction by the (~~state-board~~) department of (~~equalization~~)
13 revenue as hereinafter provided; and shall be the valuation upon which,
14 after equalization by the (~~state-board~~) department of
15 (~~equalization~~) revenue as hereinafter provided, the taxes of such
16 company shall be based and computed.

17 **Sec. 18.** RCW 84.16.110 and 1967 ex.s. c 26 s 18 are each amended
18 to read as follows:

19 Upon determination by the department of revenue of the true and
20 (~~correct-actual-cash~~) fair value of the property appearing on such
21 rolls the department shall apportion such value to the respective
22 counties entitled thereto as hereinafter provided, and shall determine
23 the equalized or assessed valuation of such property in such counties
24 by applying to such actual apportioned value the same ratio as the
25 ratio of assessed to actual value of the general property of the
26 respective counties: PROVIDED, That, whenever the amount of the true
27 and correct value of the operating property of any company otherwise
28 apportionable to any county shall be less than two hundred fifty
29 dollars, such amount need not be apportioned to such county but may be
30 added to the amount apportioned to an adjacent county.

31 **Sec. 19.** RCW 84.16.120 and 1961 c 15 s 84.16.120 are each amended
32 to read as follows:

33 The (~~actual-cash~~) true and fair value of the property of each
34 company as fixed and determined by the (~~state-board~~) department of
35 (~~equalization~~) revenue as herein provided shall be apportioned to the
36 respective counties in the following manner:

1 (1) If all the operating property of the company is situated
2 entirely within a county and none of such property is located within,
3 extends into, or through or is operated into or through any other
4 county, the entire value thereof shall be apportioned to the county
5 within which such property is situate, located and operated.

6 (2) If the operating property of any company is situated or located
7 within, extends into or is operated into or through more than one
8 county, the value thereof shall be apportioned to the respective
9 counties into or through which its cars are operated in the proportion
10 that the length of main line track of the respective railroads moving
11 such cars in such counties bears to the total length of main line track
12 of such respective railroads in this state.

13 (3) If the property of any company is of such character that it
14 will not be reasonable, feasible or fair to apportion the value as
15 hereinabove provided, the value thereof shall be apportioned between
16 the respective counties into or through which such property extends or
17 is operated or in which the same is located in such manner as may be
18 reasonable, feasible and fair.

19 **Sec. 20.** RCW 84.16.130 and 1975 1st ex.s. c 278 s 183 are each
20 amended to read as follows:

21 When the ((state board)) department of ((equalization)) revenue
22 shall have determined the equalized or assessed value of the operating
23 property of each company in the respective counties as hereinabove
24 provided, the department of revenue shall certify such equalized or
25 assessed value to the county assessor of the proper county; and the
26 county assessor shall apportion and distribute such assessed or
27 equalized valuation to and between the several taxing districts of
28 ((his)) the county entitled to a proportionate value thereof in the
29 manner prescribed in RCW 84.16.120 for apportionment of values between
30 counties. The county assessor shall enter such assessment upon the
31 personal property tax rolls of ((his)) the county, together with the
32 values so apportioned, and the same shall be and constitute the
33 assessed valuation of the operating company in such county for that
34 year, upon which taxes shall be levied and collected the same as on
35 general property of the county.

36 **Sec. 21.** RCW 84.33.130 and 1986 c 100 s 57 are each amended to
37 read as follows:

1 (1) An owner of land desiring that it be designated as forest land
2 and valued pursuant to RCW 84.33.120 as of January 1 of any year
3 (~~commencing with 1972~~) shall make application to the county assessor
4 before such January 1.

5 (2) The application shall be made upon forms prepared by the
6 department of revenue and supplied by the county assessor, and shall
7 include the following:

8 (a) A legal description of or assessor's tax lot numbers for all
9 land the applicant desires to be designated as forest land;

10 (b) The date or dates of acquisition of such land;

11 (c) A brief description of the timber on such land, or if the
12 timber has been harvested, the owner's plan for restocking;

13 (d) Whether there is a forest management plan for such land;

14 (e) If so, the nature and extent of implementation of such plan;

15 (f) Whether such land is used for grazing;

16 (g) Whether such land has been (~~subdivided or a plat~~) divided and
17 a map filed with respect thereto;

18 (h) Whether such land and the applicant are in compliance with the
19 restocking, forest management, fire protection, insect and disease
20 control and forest debris provisions of Title 76 RCW or any applicable
21 regulations thereunder;

22 (i) Whether such land is subject to forest fire protection
23 assessments pursuant to RCW 76.04.610;

24 (j) Whether such land is subject to a lease, option or other right
25 which permits it to be used for any purpose other than growing and
26 harvesting timber;

27 (k) A summary of the past experience and activity of the applicant
28 in growing and harvesting timber;

29 (l) A summary of current and continuing activity of the applicant
30 in growing and harvesting timber;

31 (m) A statement that the applicant is aware of the potential tax
32 liability involved when such land ceases to be designated as forest
33 land;

34 (n) An affirmation that the statements contained in the application
35 are true and that the land described in the application is, by itself
36 or with other forest land not included in the application, in
37 contiguous ownership of twenty or more acres which is primarily devoted
38 to and used for growing and harvesting timber.

1 The assessor shall afford the applicant an opportunity to be heard if
2 the application so requests.

3 (3) The assessor shall act upon the application with due regard to
4 all relevant evidence and without any one or more items of evidence
5 necessarily being determinative, except that the application may be
6 denied for one of the following reasons, without regard to other items:

7 (a) The land does not contain either a "merchantable stand of
8 timber" or an "adequate stocking" as defined (~~in RCW 76.08.010, or any~~
9 ~~laws or regulations adopted to replace such minimum standards~~) by rule
10 adopted by the forest practices board, except this reason (a) shall not
11 alone be sufficient for denial of the application (i) if such land has
12 been recently harvested or supports a growth of brush or noncommercial
13 type timber, and the application includes a plan for restocking within
14 three years or such longer period necessitated by unavailability of
15 seed or seedlings, or (ii) if only isolated areas within such land do
16 not meet such minimum standards due to rock outcroppings, swamps,
17 unproductive soil or other natural conditions;

18 (b) The applicant, with respect to such land, has failed to comply
19 with a final administrative or judicial order with respect to a
20 violation of the restocking, forest management, fire protection, insect
21 and disease control and forest debris provisions of Title 76 RCW or any
22 applicable regulations thereunder;

23 (c) The land abuts a body of salt water and lies between the line
24 of ordinary high tide and a line paralleling such ordinary high tide
25 line and two hundred feet horizontally landward therefrom, except that
26 if the higher and better use determined by the assessor to exist for
27 such land would not be permitted or economically feasible by virtue of
28 any federal, state or local law or regulation such land shall be
29 assessed and valued pursuant to the procedures set forth in RCW
30 84.33.110 and 84.33.120 without being designated. The application
31 shall be deemed to have been approved unless, prior to May 1, of the
32 year after such application was mailed or delivered to the assessor,
33 (~~he~~) the assessor shall notify the applicant in writing of the extent
34 to which the application is denied.

35 (4) An owner who receives notice pursuant to subsection (3) of this
36 section that his or her application has been denied may appeal such
37 denial to the county board of equalization.

1 **Sec. 22.** RCW 84.34.230 and 1973 1st ex.s. c 195 s 94 are each
2 amended to read as follows:

3 For the purpose of acquiring conservation futures as well as other
4 rights and interests in real property pursuant to RCW 84.34.210 and
5 84.34.220, a county may levy an amount not to exceed six and one-
6 quarter cents per thousand dollars of assessed valuation against the
7 assessed valuation of all taxable property within the county, which
8 levy shall be in addition to that authorized by RCW ((84.52.050 and))
9 84.52.043.

10 **Sec. 23.** RCW 84.36.381 and 1992 c 187 s 1 are each amended to read
11 as follows:

12 A person shall be exempt from any legal obligation to pay all or a
13 portion of the amount of excess and regular real property taxes due and
14 payable in the year following the year in which a claim is filed, and
15 thereafter, in accordance with the following:

16 (1) The property taxes must have been imposed upon a residence
17 which was occupied by the person claiming the exemption as a principal
18 place of residence as of January 1st of the year for which the
19 exemption is claimed: PROVIDED, That any person who sells, transfers,
20 or is displaced from his or her residence may transfer his or her
21 exemption status to a replacement residence, but no claimant shall
22 receive an exemption on more than one residence in any year: PROVIDED
23 FURTHER, That confinement of the person to a hospital or nursing home
24 shall not disqualify the claim of exemption if:

25 (a) The residence is temporarily unoccupied ((or if));

26 (b) The residence is occupied by a spouse and/or a person
27 financially dependent on the claimant for support; or

28 (c) The residence is rented for the purpose of paying nursing home
29 or hospital costs;

30 (2) The person claiming the exemption must have owned, at the time
31 of filing, in fee, as a life estate, or by contract purchase, the
32 residence on which the property taxes have been imposed or if the
33 person claiming the exemption lives in a cooperative housing
34 association, corporation, or partnership, such person must own a share
35 therein representing the unit or portion of the structure in which he
36 or she resides. For purposes of this subsection, a residence owned by
37 a marital community or owned by cotenants shall be deemed to be owned

1 by each spouse or cotenant, and any lease for life shall be deemed a
2 life estate;

3 (3) The person claiming the exemption must be sixty-one years of
4 age or older on December 31st of the year in which the exemption claim
5 is filed, or must have been, at the time of filing, retired from
6 regular gainful employment by reason of physical disability: PROVIDED,
7 That any surviving spouse of a person who was receiving an exemption at
8 the time of the person's death shall qualify if the surviving spouse is
9 fifty-seven years of age or older and otherwise meets the requirements
10 of this section;

11 (4) The amount that the person shall be exempt from an obligation
12 to pay shall be calculated on the basis of combined disposable income,
13 as defined in RCW 84.36.383. If the person claiming the exemption was
14 retired for two months or more of the preceding year, the combined
15 disposable income of such person shall be calculated by multiplying the
16 average monthly combined disposable income of such person during the
17 months such person was retired by twelve. If the income of the person
18 claiming exemption is reduced for two or more months of the preceding
19 year by reason of the death of the person's spouse, the combined
20 disposable income of such person shall be calculated by multiplying the
21 average monthly combined disposable income of such person after the
22 death of the spouse by twelve.

23 (5)(a) A person who otherwise qualifies under this section and has
24 a combined disposable income of twenty-six thousand dollars or less
25 shall be exempt from all excess property taxes; and

26 (b)(i) A person who otherwise qualifies under this section and has
27 a combined disposable income of eighteen thousand dollars or less but
28 greater than fifteen thousand dollars shall be exempt from all regular
29 property taxes on the greater of thirty thousand dollars or thirty
30 percent of the valuation of his or her residence, but not to exceed
31 fifty thousand dollars of the valuation of his or her residence; or

32 (ii) A person who otherwise qualifies under this section and has a
33 combined disposable income of fifteen thousand dollars or less shall be
34 exempt from all regular property taxes on the greater of thirty-four
35 thousand dollars or fifty percent of the valuation of his or her
36 residence.

37 NEW SECTION. **Sec. 24.** Section 23 of this act is effective for
38 taxes levied for collection in 1993 and thereafter.

1 **Sec. 25.** RCW 84.38.040 and 1984 c 220 s 22 are each amended to
2 read as follows:

3 (1) Each claimant electing to defer payment of special assessments
4 and/or real property tax obligations under this chapter shall file with
5 the county assessor, on forms prescribed by the department and supplied
6 by the assessor, a written declaration thereof. The declaration to
7 defer special assessments and/or real property taxes for any year shall
8 be filed no later than thirty days before the tax or assessment is due
9 or thirty days after receiving notice under RCW (~~(84.64.030 or)~~)
10 84.64.050, whichever is later: PROVIDED, That for good cause shown,
11 the department may waive this requirement.

12 (2) The declaration shall designate the property to which the
13 deferral applies, and shall include a statement setting forth (a) a
14 list of all members of the claimant's household, (b) the claimant's
15 equity value in his residence, (c) facts establishing the eligibility
16 for the deferral under the provisions of this chapter, and (d) any
17 other relevant information required by the rules of the department.
18 Each copy shall be signed by the claimant subject to the penalties as
19 provided in chapter (~~(9.72)~~) 9A.72 RCW for (~~(the)~~) false swearing. The
20 first declaration to defer filed in a county shall include proof of the
21 claimant's age acceptable to the assessor.

22 (3) The county assessor shall determine if each claimant shall be
23 granted a deferral for each year but the claimant shall have the right
24 to appeal this determination to the county board of equalization whose
25 decision shall be final as to the deferral of that year.

26 **Sec. 26.** RCW 84.40.0301 and 1971 ex.s. c 288 s 2 are each amended
27 to read as follows:

28 (~~(1)~~) Upon review by any court, or appellate body, of a
29 determination of the valuation of property for purposes of taxation, it
30 shall be presumed that the determination of the public official charged
31 with the duty of establishing such value is correct but this
32 presumption shall not be a defense against any correction indicated by
33 clear, cogent and convincing evidence.

34 (~~(2)~~ In any administrative or judicial proceeding pending upon May
35 21, 1971 or arising from the property revaluation under the provisions
36 of section 4, chapter 282, Laws of 1969 ex. sess., and section 1,
37 chapter 95, Laws of 1970 ex. sess., the provisions of this section will

1 apply. ~~This paragraph shall not be construed so as to limit in any way~~
2 ~~the provisions of subsection (1) of this section.))~~

3 **Sec. 27.** RCW 84.40.045 and 1977 ex.s. c 181 s 1 are each amended
4 to read as follows:

5 The assessor shall give notice of any change in the true and fair
6 value of real property for the tract or lot of land and any
7 improvements thereon no later than thirty days after appraisal:
8 PROVIDED, That no such notice shall be mailed during the period from
9 January 15 to February 15 of each year: PROVIDED FURTHER, That no
10 notice need be sent with respect to changes in valuation of forest land
11 made pursuant to chapter 84.33 RCW.

12 The notice shall contain a statement of both the prior and the new
13 true and fair value and the ratio of the assessed value to the true and
14 fair value on which the assessment of the property is based, stating
15 separately land and improvement values, and a brief statement of the
16 procedure for appeal to the board of equalization and the time, date,
17 and place of the meetings of the board.

18 The notice shall be mailed by the assessor to the taxpayer.

19 If any taxpayer, as shown by the tax rolls, holds solely a security
20 interest in the real property which is the subject of the notice,
21 pursuant to a mortgage, contract of sale, or deed of trust, such
22 taxpayer shall, upon written request of the assessor, supply, within
23 thirty days of receipt of such request, to the assessor the name and
24 address of the person making payments pursuant to the mortgage,
25 contract of sale, or deed of trust, and thereafter such person shall
26 also receive a copy of the notice provided for in this section.
27 Willful failure to comply with such request within the time limitation
28 provided for herein shall make such taxpayer subject to a maximum civil
29 penalty of five ~~((dollars for each parcel of real property within the~~
30 ~~scope of the request in which it holds the security interest, the~~
31 ~~aggregate of such penalties in any one year not to exceed five))~~
32 thousand dollars. The penalties provided for herein shall be
33 recoverable in an action by the county prosecutor, and when recovered
34 shall be deposited in the county current expense fund. The assessor
35 shall make the request provided for by this section during the month of
36 January.

1 **Sec. 28.** RCW 84.40.080 and 1973 2nd ex.s. c 8 s 1 are each amended
2 to read as follows:

3 ~~((The))~~ An assessor~~((, upon his own motion, or upon the application~~
4 ~~of any taxpayer,))~~ shall enter ~~((in the detail and assessment list of~~
5 ~~the current))~~ on the assessment roll in any year any property shown to
6 have been omitted from the assessment ~~((list))~~ roll of any preceding
7 year, at the ~~((valuation of that))~~ value for the preceding year, or if
8 not then valued, at such ~~((valuation))~~ value as the assessor shall
9 determine ~~((from))~~ for the preceding year, and such ~~((valuation))~~ value
10 shall be stated ~~((in a separate line))~~ separately from the
11 ~~((valuation))~~ value of ~~((the current))~~ any other year. ~~((Where~~
12 ~~improvements have not been valued and assessed as a part of the real~~
13 ~~estate upon which the same may be located, as evidenced by the~~
14 ~~assessment rolls, they may be separately valued and assessed as omitted~~
15 ~~property under this section))~~ When any improvement has not been placed
16 on an assessment roll as a part of the real estate upon which it is
17 located, the improvement may, subject to RCW 84.40.085, be subsequently
18 placed upon the assessment roll regardless of whether any other
19 improvement on the real estate is listed on the assessment roll. For
20 purposes of this section it is immaterial whether an assessment roll
21 lists each improvement separately: PROVIDED, That no such assessment
22 shall be made in any case where a bona fide purchaser~~((,~~
23 ~~encumbrancer,))~~ or contract buyer has acquired any interest in said
24 property prior to the time such improvements are assessed. When such
25 an omitted assessment is made, the taxes levied thereon may be paid
26 within one year of the due date of the taxes for the year in which the
27 assessment is made without penalty or interest: AND PROVIDED FURTHER,
28 That in the assessment of personal property, the assessor shall assess
29 the omitted value not reported by the taxpayer as evidenced by an
30 inspection of either the property or the books and records of said
31 taxpayer by the assessor.

32 **Sec. 29.** RCW 84.40.090 and 1961 c 15 s 84.40.090 are each amended
33 to read as follows:

34 It shall be the duty of assessors, when assessing real or personal
35 property, to designate the name or number of each taxing ~~((and road))~~
36 district in which each person and each description of property assessed
37 is liable for taxes~~((, which designation shall be made by writing the~~
38 ~~name or number of the districts opposite each assessment in the column~~

1 ~~provided for that purpose in the detail and assessment list~~). When
2 the real and personal property of any person is assessable in several
3 taxing districts ~~((and/or road districts))~~, the amount in each shall be
4 assessed ~~((on separate detail and assessment lists, and all property~~
5 ~~assessable in incorporated cities or towns shall be assessed in~~
6 ~~consecutive books, where more than one book is necessary, separate from~~
7 ~~outside property and separately, and the name of the owner, if known,~~
8 ~~together with his post office address, placed opposite each amount))~~
9 separately.

10 **Sec. 30.** RCW 84.40.170 and 1961 c 15 s 84.40.170 are each amended
11 to read as follows:

12 (1) In all cases of ~~((irregular subdivided))~~ tracts or lots of land
13 ~~((other than any regular government subdivision))~~ with irregular
14 surveys that were created prior to 1937, the county assessor ~~((shall))~~
15 may outline a ~~((plat))~~ map of such tracts or lots and notify the owner
16 or owners thereof with a request to have the same surveyed by the
17 county engineer, and cause the same to be ~~((platted))~~ divided into
18 numbered (or lettered) lots or tracts: PROVIDED, HOWEVER, That where
19 any county has in its possession the correct field notes of any such
20 tract or lot of land a new survey shall not be necessary, but such
21 tracts or lots may be mapped from such field notes. In case the owner
22 of such tracts or lots neglects or refuses to have the same surveyed
23 ~~((or platted))~~ and mapped, the county assessor shall notify the ~~((board~~
24 ~~of))~~ county ~~((commissioners))~~ legislative authority in and for the
25 county, who may order and direct the county engineer to make the proper
26 survey and ~~((plat))~~ map of the tracts and lots. A ~~((plat))~~ map shall
27 be made on which said tracts or lots of land shall be accurately
28 described by lines, and numbered (or lettered), which numbers (or
29 letters) together with number of the section, township and range shall
30 be distinctly marked on ~~((such plat))~~ the map, and the field notes of
31 all such tracts or lots of land shall describe each tract or lot
32 according to the survey, and such tract or lot shall be numbered (or
33 lettered) to correspond with its number (or letter) on the map. The
34 ~~((plat))~~ division shall be given a designated name by the surveyor
35 thereof. When the survey, ~~((plat))~~ map, field notes and name of
36 ~~((plat))~~ the division, shall have been approved by the ~~((board of))~~
37 county ~~((commissioners))~~ legislative authority, the ~~((plat))~~ map and
38 field notes shall be filed and recorded in the office of the county

1 auditor, and the description of any tract or lot of land described in
2 (~~said plats~~) the map by number (or letter), section, township and
3 range, shall be a sufficient and legal description for revenue and all
4 other purposes other than a division of land under chapter 58.17 RCW.

5 (2) Upon the request of eighty percent of the owners of the
6 property to be surveyed and the approval of the county legislative
7 authority, the county assessor may charge for actual costs and file a
8 lien against the subject property if the costs are not repaid within
9 ninety days of notice of completion, which may be collected as if such
10 charges had been levied as a property tax.

11 **Sec. 31.** RCW 84.41.070 and 1975 1st ex.s. c 278 s 198 are each
12 amended to read as follows:

13 If the department of revenue finds upon its own investigation, or
14 upon a showing by others, that the revaluation program for any county
15 is not proceeding for any reason as herein directed, (~~or is not~~
16 ~~proceeding for any reason with sufficient rapidity to be completed~~
17 ~~before June 1, 1958,~~) the department of revenue shall advise both the
18 (~~board of~~) county (~~commissioners~~) legislative authority and the
19 county assessor of such finding. Within thirty days after receiving
20 such advice, the (~~board of~~) county (~~commissioners~~) legislative
21 authority, at regular or special session, either (1) shall authorize
22 such expenditures as will enable the assessor to complete the
23 revaluation program as herein directed, or (2) shall direct the
24 assessor to request special assistance from the department of revenue
25 for aid in effectuating the county's revaluation program.

26 **Sec. 32.** RCW 84.44.010 and 1961 c 15 s 84.44.010 are each amended
27 to read as follows:

28 Personal property, except such as is required in this title to be
29 listed and assessed otherwise, shall be listed and assessed in the
30 county where it is situated. (~~The personal property pertaining to the~~
31 ~~business of a merchant or of a manufacturer shall be listed in the town~~
32 ~~or place where his business is carried on.))~~

33 **Sec. 33.** RCW 84.48.010 and 1988 c 222 s 20 are each amended to
34 read as follows:

35 Prior to July 15th, the county legislative authority shall form a
36 board for the equalization of the assessment of the property of the

1 county. The members of said board shall receive a per diem amount as
2 set by the county legislative authority for each day of actual
3 attendance of the meeting of the board of equalization to be paid out
4 of the current expense fund of the county: PROVIDED, That when the
5 members of the county legislative authority constitute the board they
6 shall only receive their compensation as members of the county
7 legislative authority. Members of the board of equalization shall take
8 oaths to fairly and impartially perform their duties. The board of
9 equalization shall meet in open session for this purpose annually on
10 the 15th day of July and(~~(, having each taken an oath fairly and~~
11 ~~impartially to perform their duties as members of such board, they))~~
12 shall examine and (~~(compare the returns of)~~) consider the assessment of
13 (~~(the)~~) each property ((of the county)) presented in an individual
14 appeal and proceed to equalize the same, or on its own motion may
15 equalize any property in the vicinity of property subject to an
16 individual appeal if it appears that the values need adjustment, or
17 with the approval of the county assessor may equalize any property in
18 the county so that each tract or lot or item of real property and each
19 article or class of personal property shall be entered on the
20 assessment ((list)) roll at its true and fair value, according to the
21 measure of value used by the county assessor in such assessment year,
22 which is presumed to be correct pursuant to RCW 84.40.0301, and subject
23 to the following rules:

24 First. (~~(They)~~) The board shall raise the valuation of each tract
25 or lot or item of real property which is returned below its true and
26 fair value to (~~(such price or sum as to be)~~) the property's true and
27 fair value (~~(thereof)~~), after at least five days' notice shall have
28 been given in writing to the owner or the owner's agent.

29 Second. (~~(They)~~) The board shall reduce the valuation of each
30 tract or lot or item of real property which is returned above its true
31 and fair value to (~~(such price or sum as to be)~~) the property's true
32 and fair value (~~(thereof)~~).

33 Third. (~~(They)~~) The board shall raise the valuation of each class
34 of personal property which is returned below its true and fair value to
35 (~~(such price or sum as to be)~~) the property's true and fair value
36 (~~(thereof)~~), and (~~(they)~~) the board shall raise the aggregate value of
37 the personal property of each individual whenever the aggregate value
38 is less than the true (~~(valuation)~~) and fair value of the taxable
39 personal property possessed by such individual, to (~~(such sum or amount~~

1 ~~as to be~~) the property's true and fair value (~~thereof~~), after at
2 least five days' notice shall have been given in writing to the owner
3 or the owner's agent (~~thereof~~).

4 Fourth. (~~They~~) The board shall reduce the valuation of each
5 class of personal property enumerated on the detail and assessment list
6 of the current year, which is returned above its true and fair value,
7 to (~~such price or sum as to be~~) the property's true and fair value
8 (~~thereof~~); and (~~they~~) the board shall reduce the aggregate
9 valuation of the personal property of such individual who has been
10 assessed at too large a sum to such sum or amount as was the true and
11 fair value of the personal property.

12 Fifth. The board may review all claims for either real or personal
13 property tax exemption as determined by the county assessor, and shall
14 consider any taxpayer appeals from the decision of the assessor
15 (~~thereon~~) on the exemption to determine (1) if the taxpayer is
16 entitled to an exemption, and (2) if so, the amount (~~thereof~~) of the
17 exemption.

18 The clerk of the board shall keep an accurate journal or record of
19 the proceedings and orders of (~~said~~) the board showing the facts and
20 evidence upon which (~~their~~) the board's action is based, and the
21 (~~said~~) record shall be published the same as other proceedings of
22 county legislative authority, and shall make a true record of the
23 changes of the descriptions and assessed values ordered by the county
24 board of equalization. The assessor shall correct the real and
25 personal assessment rolls in accordance with the changes made by the
26 (~~said~~) county board of equalization, and the assessor shall make
27 (~~duplicate~~) abstracts of (~~such~~) the corrected values(~~, one copy~~
28 ~~of~~) which shall be retained in the office(~~)~~) and (~~one copy~~
29 ~~forwarded~~) shall forward a copy to the department of revenue on or
30 before the eighteenth day of August next following the meeting of the
31 county board of equalization.

32 The county board of equalization shall meet on the 15th day of July
33 and may continue in session and adjourn from time to time during a
34 period not to exceed four weeks, but shall remain in session not less
35 than three days: PROVIDED, That the county board of equalization with
36 the approval of the county legislative authority may convene at any
37 time when petitions filed exceed twenty-five, or ten percent of the
38 number of appeals filed in the preceding year, whichever is greater.

1 No taxes(~~(, except special taxes,)~~) shall be extended upon the tax
2 rolls until the property valuations are equalized by the department of
3 revenue for the purpose of raising the state revenue.

4 Unless a county legislative ((authorities as such)) authority sits
5 as a board of equalization, a county legislative authority shall at no
6 time have any authority to change the valuation of the property of any
7 person or to release or commute in whole or in part the taxes due on
8 the property of any person.

9 **Sec. 34.** RCW 84.48.050 and 1961 c 15 s 84.48.050 are each amended
10 to read as follows:

11 The county assessor shall, on or before the fifteenth day of
12 January in each year, make out and transmit to the state auditor, in
13 such form as may be prescribed, a complete abstract of the tax rolls of
14 the county, showing the number of acres (~~(of land))~~ that have been
15 assessed(~~(, the))~~ and the total value of ((such land)) the real
16 property, including the structures ((thereon; the value of town and
17 city lots, including structures)) on the real property; the total value
18 of all taxable personal property in the county; the aggregate amount of
19 all taxable property in the county; the total amount as equalized and
20 the total amount of taxes levied in the county for state, county, city
21 and other taxing district purposes, for that year. Should the assessor
22 of any county fail to transmit to the ((state board)) department of
23 ((equalization)) revenue the abstract provided for in RCW 84.48.010 by
24 the ((time the state board of equalization convenes)) eighteenth of
25 August, and if, by reason of such failure to transmit such abstract,
26 any county shall fail to collect and pay to the state its due
27 proportion of the state tax for any year, the ((state board))
28 department of ((equalization)) revenue shall, at its next annual
29 session, ascertain what amount of state tax said county has failed to
30 collect, and certify the same to the state auditor, who shall charge
31 the amount to the proper county and notify the auditor of said county
32 of the amount of said charge; said sum shall be due and payable
33 immediately by warrant in favor of the state on the current expense
34 fund of said county.

35 **Sec. 35.** RCW 84.48.080 and 1990 c 283 s 1 are each amended to read
36 as follows:

1 Annually during the months of September and October, the department
2 of revenue shall examine and compare the returns of the assessment of
3 the property in the several counties of the state, and the assessment
4 of the property of railroad and other companies assessed by the
5 department, and proceed to equalize the same, so that each county in
6 the state shall pay its due and just proportion of the taxes for state
7 purposes for such assessment year, according to the ratio the valuation
8 of the property in each county bears to the total valuation of all
9 property in the state.

10 First. The department shall classify all property, real and
11 personal, and shall raise and lower the valuation of any class of
12 property in any county to a value that shall be equal, so far as
13 possible, to the true and fair value of such class as of January 1st of
14 the current year for the purpose of ascertaining the just amount of tax
15 due from each county for state purposes. In equalizing personal
16 property as of January 1st of the current year, the department shall
17 use the assessment level of the preceding year. Such classification
18 may be on the basis of types of property, geographical areas, or both.
19 For purposes of this section, for each county that has not provided the
20 department with an assessment return by December 1st, the department
21 shall proceed, using facts and information and in a manner it deems
22 appropriate, to estimate the value of each class of property in the
23 county.

24 Second. The department shall keep a full record of its proceedings
25 and the same shall be published annually by the department.

26 The department shall levy the state taxes authorized by law:
27 PROVIDED, That the amount levied in any one year for general state
28 purposes shall not exceed the lawful dollar rate on the dollar of the
29 assessed value of the property of the entire state, which assessed
30 value shall be one hundred percent of the true and fair value of such
31 property in money. The department shall apportion the amount of tax
32 for state purposes levied by the department, among the several
33 counties, in proportion to the valuation of the taxable property of the
34 county for the year as equalized by the department: PROVIDED, That for
35 purposes of this apportionment, the department shall recompute the
36 previous year's levy and the apportionment thereof to correct for
37 changes and errors in taxable values reported to the department after
38 October 1 of the preceding year and shall adjust the apportioned amount
39 of the current year's state levy for each county by the difference

1 between the apportioned amounts established by the original and revised
2 levy computations for the previous year. For purposes of this section,
3 changes in taxable values mean a final adjustment made by a county
4 board of equalization, the state board of tax appeals, or a court of
5 competent jurisdiction and shall include additions of omitted property,
6 other additions or deletions from the assessment or tax rolls, any
7 assessment return provided by a county to the department subsequent to
8 December 1st, or a change in the indicated ratio of a county. Errors
9 in taxable values mean errors corrected by a final reviewing body.

10 The department shall have authority to adopt rules and regulations
11 to enforce obedience to its orders in all matters in relation to the
12 returns of county assessments, the equalization of values, and the
13 apportionment of the state levy by the department.

14 After the completion of the duties hereinabove prescribed, the
15 director of the department shall certify the record of the proceedings
16 of the department under this section, the tax levies made for state
17 purposes and the apportionment thereof among the counties, and the
18 certification shall be available for public inspection.

19 **Sec. 36.** RCW 84.48.110 and 1987 c 168 s 1 are each amended to read
20 as follows:

21 Within three days after the record of the proceedings of the
22 (~~state board~~) department of (~~equalization~~) revenue is certified by
23 the director of the department, the department shall transmit to each
24 county assessor a copy of the record of the proceedings of the
25 (~~board~~) department, specifying the amount to be levied and collected
26 (~~on said assessment books~~) for state purposes for such year, and in
27 addition thereto it shall certify to each county assessor the amount
28 due to each state fund and unpaid from such county for the fifth
29 preceding year, and such delinquent state taxes shall be added to the
30 amount levied for the current year. The department shall close the
31 account of each county for the fifth preceding year and charge the
32 amount of such delinquency to the tax levy of the current year. These
33 delinquent taxes shall not be subject to chapter 84.55 RCW. All taxes
34 collected on and after the first day of July last preceding such
35 certificate, on account of delinquent state taxes for the fifth
36 preceding year shall belong to the county and by the county treasurer
37 be credited to the current expense fund of the county in which
38 collected.

1 **Sec. 37.** RCW 84.48.120 and 1987 c 168 s 2 are each amended to read
2 as follows:

3 It shall be the duty of the county assessor of each county, when he
4 shall have received from the state department of revenue the assessed
5 valuation of the property of railroad and other companies assessed by
6 the department of revenue and apportioned to the county, and placed the
7 same on the tax rolls, and received the report of the department of
8 revenue of the amount of taxes levied for state purposes, to compute
9 the required percent on the assessed value of property in the county,
10 and such state taxes shall be extended on the tax rolls in the proper
11 column: PROVIDED, That the rates so computed shall not be such as to
12 raise a surplus of more than five percent over the total amount
13 required by the ~~((state board))~~ department of ~~((equalization))~~ revenue:
14 PROVIDED FURTHER, That any surplus raised shall be remitted to the
15 state in accordance with RCW 84.56.280.

16 **Sec. 38.** RCW 84.48.150 and 1973 1st ex.s. c 30 s 1 are each
17 amended to read as follows:

18 The assessor shall, upon the request of any taxpayer who petitions
19 the board of equalization for review of a tax claim or valuation
20 dispute, make available to said taxpayer a compilation of comparable
21 sales utilized by the assessor in establishing such taxpayer's property
22 valuation. If valuation criteria other than comparable sales were
23 used, the assessor shall furnish the taxpayer with such other factors
24 and the addresses of such other property used in making the
25 determination of value.

26 The assessor shall within ~~((thirty))~~ sixty days of such request but
27 at least ~~((ten))~~ fifteen business days prior to such taxpayer's
28 appearance before the board of equalization make available to the
29 taxpayer the valuation criteria and/or comparable~~((s))~~ sales which
30 shall not be subsequently changed ~~((or modified))~~ by the assessor
31 ~~((during review or appeal proceedings))~~ unless the assessor has found
32 new evidence supporting the assessor's valuation, in which situation
33 the assessor shall provide such additional evidence to the taxpayer and
34 the board of equalization at least ~~((ten))~~ fifteen business days prior
35 to the hearing ~~((on appeal or review proceedings))~~ at the board of
36 equalization. A taxpayer who lists comparable sales on ~~((his))~~ a
37 notice of appeal ~~((shall not thereafter use other comparables during~~
38 ~~the review of appeal proceedings: PROVIDED, That the taxpayer may~~

1 ~~change the comparable sales he is using in proceedings subsequent to~~
2 ~~the county board of equalization only if he provides a listing of such~~
3 ~~different comparables to the assessor at least five business days prior~~
4 ~~to such subsequent proceedings: PROVIDED FURTHER, That the board of~~
5 ~~equalization may waive the requirements contained in the preceding~~
6 ~~proviso or allow the assessor a continuance of reasonable duration to~~
7 ~~check the comparables furnished by the taxpayer)) shall not~~
8 subsequently change such sales unless the taxpayer has found new
9 evidence supporting the taxpayer's proposed valuation in which case the
10 taxpayer shall provide such additional evidence to the assessor and
11 board of equalization at least ten business days prior to the hearing.
12 If either the assessor or taxpayer does not meet the requirements of
13 this section the board of equalization may continue the hearing to
14 provide the parties an opportunity to review all evidence or, upon
15 objection, refuse to consider sales not submitted in a timely manner.

16 NEW SECTION. Sec. 39. A new section is added to chapter 84.48 RCW
17 to read as follows:

18 The board of equalization may enter an order that has effect up to
19 the end of the assessment cycle used by the assessor, if there has been
20 no intervening change in the assessed value during that time.

21 **Sec. 40.** RCW 84.52.043 and 1990 c 234 s 1 are each amended to read
22 as follows:

23 Within and subject to the limitations imposed by RCW 84.52.050 as
24 amended, the regular ad valorem tax levies upon real and personal
25 property by the taxing districts hereafter named shall be as follows:

26 (1) Levies of the senior taxing districts shall be as follows: (a)
27 The levy by the state shall not exceed three dollars and sixty cents
28 per thousand dollars of assessed value adjusted to the state equalized
29 value in accordance with the indicated ratio fixed by the state
30 department of revenue to be used exclusively for the support of the
31 common schools; (b) the levy by any county shall not exceed one dollar
32 and eighty cents per thousand dollars of assessed value; (c) the levy
33 by any road district shall not exceed two dollars and twenty-five cents
34 per thousand dollars of assessed value; and (d) the levy by any city or
35 town shall not exceed three dollars and thirty-seven and one-half cents
36 per thousand dollars of assessed value. However any county is hereby
37 authorized to increase its levy from one dollar and eighty cents to a

1 rate not to exceed two dollars and forty-seven and one-half cents per
2 thousand dollars of assessed value for general county purposes if the
3 total levies for both the county and any road district within the
4 county do not exceed four dollars and five cents per thousand dollars
5 of assessed value, and no other taxing district has its levy reduced as
6 a result of the increased county levy.

7 (2) (~~Except as provided in RCW 84.52.100,~~) The aggregate levies
8 of junior taxing districts and senior taxing districts, other than the
9 state, shall not exceed five dollars and ninety cents per thousand
10 dollars of assessed valuation. The term "junior taxing districts"
11 includes all taxing districts other than the state, counties, road
12 districts, cities, towns, port districts, and public utility districts.
13 The limitations provided in this subsection shall not apply to: (a)
14 Levies at the rates provided by existing law by or for any port or
15 public utility district; (b) excess property tax levies authorized in
16 Article VII, section 2 of the state Constitution; (c) levies for
17 acquiring conservation futures as authorized under RCW 84.34.230; and
18 (d) levies for emergency medical care or emergency medical services
19 imposed under RCW 84.52.069.

20 NEW SECTION. Sec. 41. A new section is added to chapter 84.52 RCW
21 to read as follows:

22 (1) Annually, at the time required by law for the levying of taxes
23 for county purposes, the proper county officers required by law to make
24 and enter such tax levies shall make and enter a tax levy or levies as
25 follows:

26 (a) A levy upon all of the taxable property within the county for
27 the amount of all taxes levied by the county for county or state
28 purposes that were:

29 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the
30 preceding twelve months; or

31 (ii) Not collected because of changes made after final
32 certification of the assessment roll.

33 (b) A levy upon all of the taxable property of each taxing district
34 within the county for the amount of all taxes levied by the county for
35 the purposes of such taxing district that were:

36 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the
37 preceding twelve months; or

1 (ii) Not collected because of changes made after final
2 certification of the assessment roll.

3 (2) For purposes of this section, "changes" means increases or
4 decreases in assessed value of property resulting from an error or
5 final adjustments made by a county board of equalization, the state
6 board of tax appeals, or a court of competent jurisdiction, including
7 changes reflecting settlements of proceedings in such board or court.
8 "Changes" does not include changes in assessed value of property
9 resulting from actions brought to recover taxes under RCW 84.68.020.

10 **Sec. 42.** RCW 84.55.005 and 1983 1st ex.s. c 62 s 11 are each
11 amended to read as follows:

12 As used in this chapter, the term "regular property taxes" has the
13 meaning given it in RCW 84.04.140, and also includes amounts received
14 in lieu of regular property taxes (~~(under RCW 84.09.080)~~).

15 **Sec. 43.** RCW 84.55.070 and 1982 1st ex.s. c 28 s 2 are each
16 amended to read as follows:

17 The provisions of this chapter shall not apply to a levy, including
18 the state levy, or that portion of a levy, made by or for a taxing
19 district for the purpose stated in section 41 of this act, or made by
20 or for a taxing district for the purpose of funding a property tax
21 refund paid or to be paid pursuant to the provisions of chapter 84.68
22 RCW or attributable to a property tax refund paid or to be paid
23 pursuant to the provisions of chapter 84.69 RCW, attributable to
24 amounts of state taxes withheld under RCW 84.56.290 or the provisions
25 of chapter 84.69 RCW, or otherwise attributable to state taxes lawfully
26 owing by reason of adjustments made under RCW 84.48.080.

27 **Sec. 44.** RCW 84.56.340 and 1985 c 395 s 4 are each amended to read
28 as follows:

29 Any person desiring to pay taxes upon any part or parts of real
30 property heretofore or hereafter assessed as one parcel, or tract, may
31 do so by applying to the county assessor, who must carefully
32 investigate and ascertain the relative or proportionate value said part
33 bears to the whole tract assessed, on which basis the assessment must
34 be divided, and the assessor shall forthwith certify such proportionate
35 value to the county treasurer: PROVIDED, That excepting when property
36 is being acquired for public use, or where a person or financial

1 institution desires to pay the taxes and any penalties and interest on
2 a mobile home upon which they have a lien by mortgage or otherwise, no
3 segregation of property for tax purposes shall be made unless all
4 delinquent taxes and assessments on the entire tract have been paid in
5 full(~~(: AND PROVIDED FURTHER, That where the assessed valuation of the~~
6 ~~tract to be divided exceeds two thousand dollars a notice by registered~~
7 ~~mail must be given by the assessor to the several owners interested in~~
8 ~~said tract, if known, and if no protest against said division be filed~~
9 ~~with the county assessor within twenty days from date of notice,)).~~
10 The county assessor shall duly certify the proportionate value to the
11 county treasurer. The county treasurer, upon receipt of certification,
12 shall duly accept payment and issue receipt on the apportionment
13 certified by the county assessor. In cases where protest is filed to
14 said division appeal shall be made to the county (~~commissioners at~~
15 ~~their~~) legislative authority at its next regular session for final
16 division, and the county treasurer shall accept and receipt for said
17 taxes as determined and ordered by the county ((commissioners))
18 legislative authority. Any person desiring to pay on an undivided
19 interest in any real property may do so by paying to the county
20 treasurer a sum equal to such proportion of the entire taxes charged on
21 the entire tract as interest paid on bears to the whole.

22 **Sec. 45.** RCW 84.60.050 and 1971 ex.s. c 260 s 2 are each amended
23 to read as follows:

24 (1) When real property is acquired by purchase or condemnation by
25 the state of Washington, any county or municipal corporation or is
26 placed under a recorded agreement for immediate possession and use or
27 an order of immediate possession and use pursuant to RCW 8.04.090, such
28 property shall continue to be subject to the tax lien for the years
29 prior to the year in which the property is so acquired or placed under
30 such agreement or order, of any tax levied by the state, county,
31 municipal corporation or other tax levying public body, except as is
32 otherwise provided in RCW 84.60.070.

33 (2) The lien for taxes applicable to the real property being
34 acquired or placed under immediate possession and use for the year in
35 which such real property is so acquired or placed under immediate
36 possession and use shall be for only the pro rata portion of taxes
37 allocable to that portion of the year prior to the date of execution of
38 the instrument vesting title, date of recording such agreement of

1 immediate possession and use, date of such order of immediate
2 possession and use, or date of judgment. No taxes levied or tax lien on
3 such property allocable to a period subsequent to the dates identified
4 in this subsection shall be valid and any such taxes levied shall be
5 canceled as provided in RCW (~~(84.56.400)~~) 84.48.065. In the event the
6 owner has paid taxes allocable to that portion of the year subsequent
7 to the dates identified in this subsection he or she shall be entitled
8 to a pro rata refund of the amount paid on the property so acquired or
9 placed under a recorded agreement or an order of immediate possession
10 and use. If the dates identified in this subsection precede February
11 15th of the year in which such taxes become payable, no lien for such
12 taxes shall be valid and any such taxes levied but not payable shall be
13 canceled as provided in RCW (~~(84.56.400)~~) 84.48.065.

14 **Sec. 46.** RCW 84.69.020 and 1991 c 245 s 31 are each amended to
15 read as follows:

16 On the order of the county treasurer, ad valorem taxes paid before
17 or after delinquency shall be refunded if they were:

18 (1) Paid more than once; or

19 (2) Paid as a result of manifest error in description; or

20 (3) Paid as a result of a clerical error in extending the tax
21 rolls; or

22 (4) Paid as a result of other clerical errors in listing property;
23 or

24 (5) Paid with respect to improvements which did not exist on
25 assessment date; or

26 (6) Paid under levies or statutes adjudicated to be illegal or
27 unconstitutional; or

28 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
29 by any person exempted from paying real property taxes or a portion
30 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or
31 hereafter amended; or

32 (8) Paid (~~or overpaid~~) as a result of mistake, inadvertence, or
33 lack of knowledge by either a public official or employee or by any
34 person (~~(paying the same or paid as a result of mistake, inadvertence,~~
35 ~~or lack of knowledge by either a public official or employee or by any~~
36 ~~person paying the same)) with respect to real property in which the
37 person paying the same has no legal interest; or~~

1 (9) Paid on the basis of an assessed valuation which was appealed
2 to the county board of equalization and ordered reduced by the board;
3 or

4 (10) Paid on the basis of an assessed valuation which was appealed
5 to the state board of tax appeals and ordered reduced by the board:
6 PROVIDED, That the amount refunded under subsections (9) and (10) of
7 this section shall only be for the difference between the tax paid on
8 the basis of the appealed valuation and the tax payable on the
9 valuation adjusted in accordance with the board's order; or

10 (11) Paid as a state property tax levied upon property, the
11 assessed value of which has been established by the state board of tax
12 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
13 refunded shall only be for the difference between the state property
14 tax paid and the amount of state property tax which would, when added
15 to all other property taxes within the one percent limitation of
16 Article VII, section 2 (~~((Amendment 59))~~) of the state Constitution
17 equal one percent of the assessed value established by the board; or

18 (12) Paid on the basis of an assessed valuation which was
19 adjudicated to be unlawful or excessive: PROVIDED, That the amount
20 refunded shall be for the difference between the amount of tax which
21 was paid on the basis of the valuation adjudged unlawful or excessive
22 and the amount of tax payable on the basis of the assessed valuation
23 determined as a result of the proceeding; or

24 (13) Paid on property acquired under RCW 84.60.050, and canceled
25 under RCW 84.60.050(2).

26 No refunds under the provisions of this section shall be made
27 because of any error in determining the valuation of property, except
28 as authorized in subsections (9), (10), (11), and (12) of this section
29 nor may any refunds be made if a bona fide purchaser has acquired
30 rights (~~((that would preclude the assessment and collection of the
31 refunded tax from))~~) in the property that should properly have been
32 charged with the tax. Any refunds made on delinquent taxes shall
33 include the proportionate amount of interest and penalties paid.

34 The county treasurer of each county shall make all refunds
35 determined to be authorized by this section, and by the first Monday in
36 January of each year, report to the county legislative authority a list
37 of all refunds made under this section during the previous year. The
38 list is to include the name of the person receiving the refund, the
39 amount of the refund, and the reason for the refund.

1 **Sec. 47.** RCW 84.70.010 and 1987 c 319 s 6 are each amended to read
2 as follows:

3 (1) If, on or before December 31 in any calendar year, any real or
4 personal property placed upon the assessment roll of that year is
5 destroyed in whole or in part, or is in an area that has been declared
6 a disaster area by the governor and has been reduced in value by more
7 than twenty percent as a result of a natural disaster, the true
8 ((~~cash~~)) and fair value of such property shall be reduced for that year
9 by an amount determined as follows:

10 (a) First take the true ((~~cash~~)) and fair value of such taxable
11 property before destruction or reduction in value and deduct therefrom
12 the true ((~~cash~~)) and fair value of the remaining property after
13 destruction or reduction in value.

14 (b) Then divide any amount remaining by the number of days in the
15 year and multiply the quotient by the number of days remaining in the
16 calendar year after the date of the destruction or reduction in value
17 of the property.

18 (2) No reduction in the true ((~~cash~~)) and fair value shall be made
19 more than three years after the date of destruction or reduction in
20 value.

21 (3) The assessor shall make such reduction on his or her own
22 motion; however, the taxpayer may make application for reduction on
23 forms prepared by the department and provided by the assessor. The
24 assessor shall notify the taxpayer of the amount of reduction.

25 (4) If destroyed property is replaced prior to the valuation dates
26 contained in RCW 36.21.080 and 36.21.090, the total taxable value for
27 that year shall not exceed the value as of the appropriate valuation
28 date in RCW 36.21.080 or 36.21.090, whichever is appropriate.

29 (5) The taxpayer may appeal the amount of reduction to the county
30 board of equalization within thirty days of notification or July
31 ((~~15th~~)) 1st of the year of reduction, whichever is later. The board
32 shall reconvene, if necessary, to hear the appeal.

33 NEW SECTION. **Sec. 48.** A new section is added to chapter 35.21 RCW
34 to read as follows:

35 The council of a city or town that has territory included in two
36 counties may adopt an ordinance creating an urban emergency medical
37 service district in all of the portion of the city or town that is
38 located in one of the two counties if: (1) The county in which the

1 urban emergency medical service district is located does not impose an
2 emergency medical service levy authorized under RCW 84.52.069; and (2)
3 the other county in which the city or town is located does impose an
4 emergency medical service levy authorized under RCW 84.52.069. The
5 ordinance creating the district may only be adopted after a public
6 hearing has been held on the creation of the district and the council
7 makes a finding that it is in the public interest to create the
8 district. The members of the city or town council, acting in an ex
9 officio capacity and independently, shall compose the governing body of
10 the urban emergency medical service district. The voters of an urban
11 emergency medical service district shall be all registered voters
12 residing within the urban emergency medical service district.

13 An urban emergency medical service district shall be a quasi-
14 municipal corporation and an independent taxing "authority" within the
15 meaning of Article VII, section 1 of the state Constitution. Urban
16 emergency medical service districts shall also be "taxing authorities"
17 within the meaning of Article VII, section 2 of the state Constitution.

18 An urban emergency medical service district shall have the
19 authority to contract under chapter 39.34 RCW with a county, city,
20 town, fire protection district, public hospital district, or emergency
21 medical service district to have emergency medical services provided
22 within its boundaries.

23 Territory located in the same county as an urban emergency medical
24 service district that is annexed by the city or town shall
25 automatically be annexed to the urban emergency medical service
26 district.

27 **Sec. 49.** RCW 84.52.069 and 1991 c 175 s 1 are each amended to read
28 as follows:

29 (1) As used in this section, "taxing district" means a county,
30 emergency medical service district, city or town, public hospital
31 district, urban emergency medical service district, or fire protection
32 district.

33 (2) A taxing district may impose additional regular property tax
34 levies in an amount equal to fifty cents or less per thousand dollars
35 of the assessed value of property in the taxing district in each year
36 for six consecutive years when specifically authorized so to do by a
37 majority of at least three-fifths of the registered voters thereof
38 approving a proposition authorizing the levies submitted at a general

1 or special election, at which election the number of persons voting
2 "yes" on the proposition shall constitute three-fifths of a number
3 equal to forty per centum of the total (~~(votes east)~~) number of voters
4 voting in such taxing district at the last preceding general election
5 when the number of registered voters voting on the proposition does not
6 exceed forty per centum of the total (~~(votes east)~~) number of voters
7 voting in such taxing district in the last preceding general election;
8 or by a majority of at least three-fifths of the registered voters
9 thereof voting on the proposition when the number of registered voters
10 voting on the proposition exceeds forty per centum of the total (~~(votes~~
11 ~~east)~~) number of voters voting in such taxing district in the last
12 preceding general election. Ballot propositions shall conform with RCW
13 29.30.111.

14 (3) Any tax imposed under this section shall be used only for the
15 provision of emergency medical care or emergency medical services,
16 including related personnel costs, training for such personnel, and
17 related equipment, supplies, vehicles and structures needed for the
18 provision of emergency medical care or emergency medical services.

19 (4) If a county levies a tax under this section, no taxing district
20 within the county may levy a tax under this section. No other taxing
21 district may levy a tax under this section if another taxing district
22 has levied a tax under this section within its boundaries: PROVIDED,
23 That if a county levies less than fifty cents per thousand dollars of
24 the assessed value of property, then any other taxing district may levy
25 a tax under this section equal to the difference between the rate of
26 the levy by the county and fifty cents: PROVIDED FURTHER, That if a
27 taxing district within a county levies this tax, and the voters of the
28 county subsequently approve a levying of this tax, then the amount of
29 the taxing district levy within the county shall be reduced, when the
30 combined levies exceed fifty cents. Whenever a tax is levied county-
31 wide, the service shall, insofar as is feasible, be provided throughout
32 the county: PROVIDED FURTHER, That no county-wide levy proposal may be
33 placed on the ballot without the approval of the legislative authority
34 of each city exceeding fifty thousand population within the county:
35 AND PROVIDED FURTHER, That this section and RCW 36.32.480 shall not
36 prohibit any city or town from levying an annual excess levy to fund
37 emergency medical services: AND PROVIDED, FURTHER, That if a county
38 proposes to impose tax levies under this section, no other ballot
39 proposition authorizing tax levies under this section by another taxing

1 district in the county may be placed before the voters at the same
2 election at which the county ballot proposition is placed: AND
3 PROVIDED FURTHER, That any taxing district emergency medical service
4 levy that is authorized subsequent to a county emergency medical
5 service levy, shall expire concurrently with the county emergency
6 medical service levy.

7 (5) The tax levy authorized in this section is in addition to the
8 tax levy authorized in RCW 84.52.043.

9 (6) The limitation in RCW 84.55.010 shall not apply to the first
10 levy imposed pursuant to this section following the approval of such
11 levy by the voters pursuant to subsection (2) of this section.

12 (7) No taxing district may levy under this section more than
13 twenty-five cents per thousand dollars of assessed value of property if
14 reductions under RCW 84.52.010(2) are made for the year within the
15 boundaries of the taxing district.

16 NEW SECTION. **Sec. 50.** The following acts or parts of acts are
17 each repealed:

18 (1) RCW 35.49.120 and 1965 c 7 s 35.49.120;

19 (2) RCW 36.21.020 and 1963 c 4 s 36.21.020;

20 (3) RCW 36.21.030 and 1963 c 4 s 36.21.030; and

21 (4) RCW 84.56.023 and 1989 c 378 s 38.

22 NEW SECTION. **Sec. 51.** Sections 23 and 24 of this act are
23 necessary for the immediate preservation of the public peace, health,
24 or safety, or support of the state government and its existing public
25 institutions, and shall take effect immediately."

--- END ---