

2 **2SSB 5372** - H COMM AMD
3 By Committee on Revenue

4 ADOPTED AS AMENDED 3/4/94

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

7 "Sec. 1. RCW 3.02.045 and 1987 c 266 s 1 are each amended to read
8 as follows:

9 (1) Courts of limited jurisdiction may use collection agencies
10 under chapter 19.16 RCW for purposes of collecting unpaid penalties on
11 infractions, criminal fines, costs, assessments, civil judgments, or
12 forfeitures that have been imposed by the courts. Courts of limited
13 jurisdiction may enter into agreements with one or more attorneys or
14 collection agencies for collection of outstanding penalties, fines,
15 costs, assessments, and forfeitures. These agreements may specify the
16 scope of work, remuneration for services, and other charges deemed
17 appropriate.

18 (2) Courts of limited jurisdiction may use credit cards or debit
19 cards for purposes of billing and collecting unpaid penalties, fines,
20 costs, assessments, and forfeitures so imposed. Courts of limited
21 jurisdiction may enter into agreements with one or more financial
22 institutions for the purpose of the collection of penalties, fines,
23 costs, assessments, and forfeitures. The agreements may specify
24 conditions, remuneration for services, and other charges deemed
25 appropriate.

26 (3) Servicing of delinquencies by collection agencies or by
27 collecting attorneys in which the court retains control of its
28 delinquencies shall not constitute assignment of debt.

29 (4) For purposes of this section, the term debt shall include
30 penalties, fines, costs, assessments, or forfeitures imposed by the
31 courts.

32 (5) The court may assess as court costs the moneys paid for
33 remuneration for services or charges paid to collecting attorneys, to
34 collection agencies, or, in the case of credit cards, to financial
35 institutions.

1 **Sec. 2.** RCW 9.46.110 and 1991 c 161 s 1 are each amended to read
2 as follows:

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

1 gross income from bingo or amusement games, or a combination thereof,
2 not exceeding five thousand dollars per year, less the amount paid for
3 as prizes. No tax shall be imposed on the first ten thousand dollars
4 of net proceeds from raffles conducted by any bona fide charitable or
5 nonprofit organization as defined in this chapter. Taxation of punch
6 boards and pull-tabs shall not exceed five percent of gross receipts,
7 nor shall taxation of social card games exceed twenty percent of the
8 gross revenue from such games.

9 Taxes imposed under this chapter become a lien upon personal and
10 real property used in the gambling activity in the same manner as
11 provided for under RCW 84.60.010. The lien shall attach on the date
12 the tax becomes due and shall relate back and have priority against
13 real and personal property to the same extent as ad valorem taxes.

14 **Sec. 3.** RCW 28A.315.440 and 1975 1st ex.s. c 275 s 99 are each
15 amended to read as follows:

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

32 **Sec. 4.** RCW 35.49.130 and 1965 c 7 s 35.49.130 are each amended to
33 read as follows:

34 (~~In county foreclosures for delinquency in the payment of general~~
35 ~~taxes, the county treasurer shall mail a copy of the published summons~~
36 ~~to the treasurer of every city and town within which any property~~
37 ~~involved in the foreclosure proceeding is situated. The copy of the~~

1 ~~summons shall be mailed within fifteen days after the first publication~~
2 ~~thereof, but the county treasurer's failure to do so shall not affect~~
3 ~~the jurisdiction of the court nor the priority of the tax sought to be~~
4 ~~foreclosed.))~~

5 If any property situated in a local improvement district or utility
6 local improvement district created by a city or town is offered for
7 sale for general taxes by the county treasurer, the city or town shall
8 have power to protect the lien or liens of any local improvement
9 assessments outstanding against the whole or portion of such property
10 by purchase ~~((thereof or otherwise))~~ at the treasurer's foreclosure
11 sale.

12 **Sec. 5.** RCW 36.17.042 and 1977 c 42 s 1 are each amended to read
13 as follows:

14 In addition to the pay periods permitted under RCW 36.17.040, the
15 legislative authority of any county may establish a biweekly pay period
16 where county officers and employees receive their compensation not
17 later than seven days following the end of each two week pay period for
18 services rendered during that pay period.

19 However, in a county that has assumed the rights, powers,
20 functions, and obligations of a metropolitan municipal corporation
21 under chapter 36.56 RCW, the county legislative authority may establish
22 a biweekly pay period where the county officers and employees receive
23 their compensation not later than thirteen days following the end of
24 each two-week pay period for services rendered during that pay period.

25 **Sec. 6.** RCW 36.21.011 and 1973 1st ex.s. c 11 s 1 are each amended
26 to read as follows:

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

1 contract with any persons, firms or corporations, who are expert
2 appraisers, to assist in the valuation of property.

3 To assist each assessor in obtaining adequate and well qualified
4 assistants or deputies, the state department of personnel, after
5 consultation with the Washington state association of county assessors,
6 the Washington state association of counties, and the department of
7 revenue, shall establish by July 1, 1967, and shall thereafter
8 maintain, a classification and salary plan for those employees of an
9 assessor who act as appraisers. The plan shall recommend the salary
10 range and employment qualifications for each position encompassed by
11 it, and shall, to the fullest extent practicable, conform to the
12 classification plan, salary schedules and employment qualifications for
13 state employees performing similar appraisal functions.

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

29 After such determination, the assessor may provide, in each of
30 ((his)) the four next succeeding annual budget estimates, for as many
31 positions as are established in such determination. Each ((board of))
32 county ((commissioners)) legislative authority to which such a budget
33 estimate is submitted shall allow sufficient funds for such positions.
34 An employee may be appointed to a position covered by the plan only if
35 the employee meets the employment qualifications established by the
36 plan.

37 **Sec. 7.** RCW 36.29.010 and 1991 c 245 s 4 are each amended to read
38 as follows:

1 The county treasurer:

2 (1) Shall receive all money due the county and disburse it on
3 warrants issued and attested by the county auditor;

4 (2) Shall issue a receipt in duplicate for all money received other
5 than taxes; the treasurer shall deliver immediately to the person
6 making the payment the original receipt and the duplicate shall be
7 retained by the treasurer;

8 (3) Shall affix on the face of all paid warrants the date of
9 redemption or, in the case of proper contract between the treasurer and
10 a qualified public depository, the treasurer may consider the date
11 affixed by the financial institution as the date of redemption;

12 (4) Shall indorse, before the date of issue by the county or by any
13 taxing district for whom the county treasurer acts as treasurer, on the
14 face of all warrants for which there are not sufficient funds for
15 payment, "interest bearing warrant." (~~and~~) When there are funds to
16 redeem outstanding warrants, the county treasurer shall give notice:

17 (a) By publication in a legal newspaper published or circulated in
18 the county; or

19 (b) By posting at three public places in the county if there is no
20 such newspaper; or

21 (c) By notification to the financial institution holding the
22 warrant;

23 (5) Shall pay interest on all interest-bearing warrants from the
24 date of issue to the date of notification;

25 (6) Shall maintain financial records reflecting receipts and
26 disbursement by fund in accordance with generally accepted accounting
27 principles;

28 (7) Shall account for and pay all bonded indebtedness for the
29 county and all special districts for which the county treasurer acts as
30 treasurer;

31 (8) Shall invest all funds of the county or any special district in
32 the treasurer's custody, not needed for immediate expenditure, in a
33 manner consistent with appropriate statutes. If cash is needed to
34 redeem warrants issued from any fund in the custody of the treasurer,
35 the treasurer shall liquidate investments in an amount sufficient to
36 cover such warrant redemptions; and

37 (9) May provide certain collection services for county departments.

38 The treasurer, at the expiration of the term of office, shall make
39 a complete settlement with the county legislative authority, and shall

1 deliver to the successor all public money, books, and papers in the
2 treasurer's possession.

3 **Sec. 8.** RCW 36.32.120 and 1993 c 83 s 9 are each amended to read
4 as follows:

5 The legislative authorities of the several counties shall:

6 (1) Provide for the erection and repairing of court houses, jails,
7 and other necessary public buildings for the use of the county;

8 (2) Lay out, discontinue, or alter county roads and highways within
9 their respective counties, and do all other necessary acts relating
10 thereto according to law, except within cities and towns which have
11 jurisdiction over the roads within their limits;

12 (3) License and fix the rates of ferriage; grant grocery and other
13 licenses authorized by law to be by them granted at fees set by the
14 legislative authorities which shall not exceed the costs of
15 administration and operation of such licensed activities;

16 (4) Fix the amount of county taxes to be assessed according to the
17 provisions of law, and cause the same to be collected as prescribed by
18 law(~~(: PROVIDED, That the legislative authority of a county may permit~~
19 ~~all moneys, assessments, and taxes belonging to or collected for the~~
20 ~~use of the state or any county, including any amounts representing~~
21 ~~estimates for future assessments and taxes, to be deposited by any~~
22 ~~taxpayer prior to the due date thereof with the treasurer or other~~
23 ~~legal depository for the benefit of the funds to which they belong to~~
24 ~~be credited against any future tax or assessment that may be levied or~~
25 ~~become due from the taxpayer: PROVIDED FURTHER, That the taxpayer,~~
26 ~~with the concurrence of the county legislative authority, may designate~~
27 ~~the particular fund against which such prepayment of future tax or~~
28 ~~assessment shall be credited))~~);

29 (5) Allow all accounts legally chargeable against the county not
30 otherwise provided for, and audit the accounts of all officers having
31 the care, management, collection, or disbursement of any money
32 belonging to the county or appropriated to its benefit;

33 (6) Have the care of the county property and the management of the
34 county funds and business and in the name of the county prosecute and
35 defend all actions for and against the county, and such other powers as
36 are or may be conferred by law;

37 (7) Make and enforce, by appropriate resolutions or ordinances, all
38 such police and sanitary regulations as are not in conflict with state

1 law, and within the unincorporated area of the county may adopt by
2 reference Washington state statutes and recognized codes and/or
3 compilations printed in book form relating to the construction of
4 buildings, the installation of plumbing, the installation of electric
5 wiring, health, or other subjects, and may adopt such codes and/or
6 compilations or portions thereof, together with amendments thereto, or
7 additions thereto: PROVIDED, That except for Washington state
8 statutes, there shall be filed in the county auditor's office one copy
9 of such codes and compilations ten days prior to their adoption by
10 reference, and additional copies may also be filed in library or city
11 offices within the county as deemed necessary by the county legislative
12 authority: PROVIDED FURTHER, That no such regulation, code,
13 compilation, and/or statute shall be effective unless before its
14 adoption, a public hearing has been held thereon by the county
15 legislative authority of which at least ten days' notice has been
16 given. Any violation of such regulations, ordinances, codes,
17 compilations, and/or statutes or resolutions shall constitute a
18 misdemeanor or a civil violation subject to a monetary penalty:
19 PROVIDED FURTHER, That violation of a regulation, ordinance, code,
20 compilation, and/or statute relating to traffic including parking,
21 standing, stopping, and pedestrian offenses is a traffic infraction,
22 except that violation of a regulation, ordinance, code, compilation,
23 and/or statute equivalent to those provisions of Title 46 RCW set forth
24 in RCW 46.63.020 remains a misdemeanor. However, the punishment for
25 any criminal ordinance shall be the same as the punishment provided in
26 state law for the same crime and no act that is a state crime may be
27 made a civil violation. The notice must set out a copy of the proposed
28 regulations or summarize the content of each proposed regulation; or if
29 a code is adopted by reference the notice shall set forth the full
30 official title and a statement describing the general purpose of such
31 code. For purposes of this subsection, a summary shall mean a brief
32 description which succinctly describes the main points of the proposed
33 regulation. When the county publishes a summary, the publication shall
34 include a statement that the full text of the proposed regulation will
35 be mailed upon request. An inadvertent mistake or omission in
36 publishing the text or a summary of the content of a proposed
37 regulation shall not render the regulation invalid if it is adopted.
38 The notice shall also include the day, hour, and place of hearing and

1 must be given by publication in the newspaper in which legal notices of
2 the county are printed;

3 (8) Have power to compound and release in whole or in part any debt
4 due to the county when in their opinion the interest of their county
5 will not be prejudiced thereby, except in cases where they or any of
6 them are personally interested;

7 (9) Have power to administer oaths or affirmations necessary in the
8 discharge of their duties and commit for contempt any witness refusing
9 to testify before them with the same power as district judges.

10 **Sec. 9.** RCW 39.44.130 and 1985 c 84 s 2 are each amended to read
11 as follows:

12 (1) The duties prescribed in this chapter as to the registration of
13 bonds of any city or town shall be performed by the treasurer thereof,
14 and as to those of any county, port or school district by the county
15 treasurer of the county in which such port or school district lies; but
16 any ~~((county, city, town, port or school district may designate by
17 resolution any other officer for the performance of such duties, and
18 any county, city, town, port or school district))~~ treasurer as defined
19 in RCW 39.46.020 may designate ~~((by resolution))~~ its legally designated
20 fiscal agency or agencies for the performance of such duties, after
21 making arrangements with such fiscal agency therefor, which
22 arrangements may include provision for the payment by the bond owner of
23 a fee for each registration.

24 (2) ~~((Local government units for which the county treasurer serves
25 as ex officio treasurer of the district may, with the consent of the
26 county treasurer, appoint the county treasurer to serve as the fiscal
27 agency. If such local government units decide to utilize the services
28 of a fiscal agency other than the county treasurer, the county
29 treasurer shall be notified at the time the decision is made.))~~ The
30 county treasurer as ex officio treasurer of a special district shall
31 act as fiscal agent or may appoint the fiscal agent to be used by the
32 county.

33 **Sec. 10.** RCW 39.46.020 and 1983 c 167 s 2 are each amended to read
34 as follows:

35 Unless the context clearly requires otherwise, the definitions in
36 this section apply throughout this chapter.

1 (1) "Bond" means any agreement which may or may not be represented
2 by a physical instrument, including notes, warrants, or certificates of
3 indebtedness, that evidences an indebtedness of the state or a local
4 government or a fund thereof, where the state or local government
5 agrees to pay a specified amount of money, with or without interest, at
6 a designated time or times to either registered owners or bearers.

7 (2) "Local government" means any county, city, town, special
8 purpose district, political subdivision, municipal corporation, or
9 quasi municipal corporation, including any public corporation created
10 by such an entity.

11 (3) "Obligation" means an agreement that evidences an indebtedness
12 of the state or a local government, other than a bond, and includes,
13 but is not limited to, conditional sales contracts, lease obligations,
14 and promissory notes.

15 (4) "State" includes the state, agencies of the state, and public
16 corporations created by the state or agencies of the state.

17 (5) "Treasurer" means the state treasurer, county treasurer, city
18 treasurer, or treasurer of any other municipal corporation.

19 **Sec. 11.** RCW 39.46.030 and 1985 c 84 s 1 are each amended to read
20 as follows:

21 (1) The state and local governments are authorized to establish a
22 system of registering the ownership of their bonds or other obligations
23 as to principal and interest, or principal only. Registration may
24 include, without limitation: (a) A book entry system of recording the
25 ownership of a bond or other obligation whether or not a physical
26 instrument is issued; or (b) recording the ownership of a bond or other
27 obligation together with the requirement that the transfer of ownership
28 may only be effected by the surrender of the old bond or other
29 obligation and either the reissuance of the old bond or other
30 obligation or the issuance of a new bond or other obligation to the new
31 owner.

32 (2) The system of registration shall define the method or methods
33 by which transfer of the registered bonds or other obligations shall be
34 effective, and by which payment of principal and any interest shall be
35 made. The system of registration may permit the issuance of bonds or
36 other obligations in any denomination to represent several registered
37 bonds or other obligations of smaller denominations. The system of
38 registration may also provide for any writing relating to a bond or

1 other obligation that is not issued as a physical instrument, for
2 identifying numbers or other designations, for a sufficient supply of
3 certificates for subsequent transfers, for record and payment dates,
4 for varying denominations, for communications to the owners of bonds or
5 other obligations, for accounting, canceled certificate destruction,
6 registration and release of securing interests, and for such other
7 incidental matters pertaining to the registration of bonds or other
8 obligations as the issuer may deem to be necessary or appropriate.

9 (3)(a) The state treasurer or a local ((government)) treasurer may
10 appoint (i) one or more of the fiscal agencies appointed from time to
11 time by the state finance committee in accordance with chapter 43.80
12 RCW or (ii) other fiscal agents to act with respect to an issue of its
13 bonds or other obligations as authenticating trustee, transfer agent,
14 registrar, and paying or other agent and specify the rights and duties
15 and means of compensation of any such fiscal agency so acting. The
16 state ((and)) treasurer or local ((governments)) treasurers may also
17 enter into agreements with the fiscal agency or agencies in connection
18 with the establishment and maintenance by such fiscal agency or
19 agencies of a central depository system for the transfer or pledge of
20 bonds or other obligations.

21 (b) ~~((Local government units for which the county treasurer serves
22 as ex officio treasurer of the district may, with the consent of the
23 county treasurer, appoint the county treasurer to serve as the fiscal
24 agency. If such local government units decide to utilize the services
25 of a fiscal agency other than the county treasurer, the county
26 treasurer shall be notified at the time the decision is made.))~~ The
27 county treasurer as ex officio treasurer of a special district shall
28 act as fiscal agent for such special district, unless the county
29 treasurer appoints either one or more of the fiscal agencies appointed
30 from time to time by the state finance committee in accordance with
31 chapter 43.80 RCW or other fiscal agents selected in a manner
32 consistent with RCW 43.80.120 to act with respect to an issue of its
33 bonds or other obligations as authenticating trustee, transfer agent,
34 registrar, and paying or other agent and specify the rights and duties
35 and means of compensation of any such fiscal agency.

36 (4) Nothing in this section precludes the issuer, or a trustee
37 appointed by the issuer pursuant to any other provision of law, from
38 itself performing, either alone or jointly with other issuers, fiscal

1 agencies, or trustees, any transfer, registration, authentication,
2 payment, or other function described in this section.

3 **Sec. 12.** RCW 39.46.110 and 1984 c 186 s 2 are each amended to read
4 as follows:

5 (1) General obligation bonds of local governments shall be subject
6 to this section. Unless otherwise stated in law, the maximum term of
7 any general obligation bond issue shall be forty years.

8 (2) General obligation bonds constitute an indebtedness of the
9 local government issuing the bonds that are subject to the indebtedness
10 limitations provided in Article VIII, section 6 of the state
11 Constitution and are payable from tax revenues of the local government
12 and such other money lawfully available and pledged or provided by the
13 governing body of the local government for that purpose. Such
14 governing body may pledge the full faith, credit and resources of the
15 local government for the payment of general obligation bonds. The
16 payment of such bonds shall be enforceable in mandamus against the
17 local government and its officials. The officials now or hereafter
18 charged by law with the duty of levying taxes pledged for the payment
19 of general obligation bonds and interest thereon shall, in the manner
20 provided by law, make an annual levy of such taxes sufficient together
21 with other moneys lawfully available and pledge therefor to meet the
22 payments of principal and interest on said bonds as they come due.

23 (3) General obligation bonds issued as physical instruments shall
24 be executed in the manner determined by the governing body or
25 legislative body of the issuer. If the issuer is a special district
26 for which the county treasurer is the treasurer, the issuer shall
27 notify the county treasurer at least thirty days in advance of
28 authorizing the issuance of bonds or the incurrence of other
29 certificates of indebtedness.

30 (4) Unless another statute specifically provides otherwise, the
31 owner of a general obligation bond, or the owner of an interest coupon,
32 issued by a local government shall not have any claim against the state
33 arising from the general obligation bond or interest coupon.

34 (5) As used in this section, the term "local government" means
35 every unit of local government, including municipal corporations, quasi
36 municipal corporations, and political subdivisions, where property
37 ownership is not a prerequisite to vote in the local government's
38 elections.

1 **Sec. 13.** RCW 39.50.030 and 1985 c 71 s 1 are each amended to read
2 as follows:

3 (1) The issuance of short-term obligations shall be authorized by
4 ordinance of the governing body which ordinance shall fix the maximum
5 amount of the obligations to be issued or, if applicable, the maximum
6 amount which may be outstanding at any time, the maximum term and
7 interest rate or rates to be borne thereby, the manner of sale, maximum
8 price, form including bearer or registered as provided in RCW
9 39.46.030, terms, conditions, and the covenants thereof. The ordinance
10 may provide for designation and employment of a paying agent for the
11 short-term obligations and may authorize a designated representative of
12 the municipal corporation, or if the county, the county treasurer to
13 act on its behalf and subject to the terms of the ordinance in selling
14 and delivering short-term obligations authorized and fixing the dates,
15 price, interest rates, and other details as may be specified in the
16 ordinance. Short-term obligations issued under this section shall bear
17 such fixed or variable rate or rates of interest as the governing body
18 considers to be in the best interests of the municipal corporation.
19 Variable rates of interest may be fixed in relationship to such
20 standard or index as the governing body designates.

21 The governing body may make contracts for the future sale of short-
22 term obligations pursuant to which the purchasers are committed to
23 purchase the short-term obligations from time to time on the terms and
24 conditions stated in the contract, and may pay such consideration as it
25 considers proper for the commitments. Short-term obligations issued in
26 anticipation of the receipt of taxes shall be paid within six months
27 from the end of the fiscal year in which they are issued. For the
28 purpose of this subsection, short-term obligations issued in
29 anticipation of the sale of general obligation bonds shall not be
30 considered to be obligations issued in anticipation of the receipt of
31 taxes.

32 (2) Notwithstanding subsection (1) of this section, such short-term
33 obligations may be issued and sold in accordance with chapter 39.46
34 RCW.

35 **Sec. 14.** RCW 43.80.125 and 1985 c 84 s 3 are each amended to read
36 as follows:

37 (1) The fiscal agencies designated pursuant to RCW 43.80.110 and
38 43.80.120 may be appointed by the state treasurer or a local

1 ((government)) treasurer to act as registrar, authenticating agent,
2 transfer agent, paying agent, or other agent in connection with the
3 issuance by the state or local government of registered bonds or other
4 obligations pursuant to a system of registration as provided by RCW
5 39.46.030 and may establish and maintain on behalf of the state or
6 local government a central depository system for the transfer or pledge
7 of bonds or other obligations. The term "local government" shall be as
8 defined in RCW 39.46.020.

9 (2) Whenever in the judgment of the fiscal agencies, certain
10 services as registrar, authenticating agent, transfer agent, paying
11 agent, or other agent in connection with the establishment and
12 maintenance of a central depository system for the transfer or pledge
13 of registered public obligations, or in connection with the issuance by
14 any public entity of registered public obligations pursuant to a system
15 of registration as provided in chapter 39.46 RCW, can be secured from
16 private sources more economically than by carrying out such duties
17 themselves, they may contract out all or any of such services to such
18 private entities as such fiscal agencies deem capable of carrying out
19 such duties in a responsible manner.

20 ~~((3) Local government units for which the county treasurer serves
21 as ex officio treasurer of the district may, with the consent of the
22 county treasurer, appoint the county treasurer to serve as the fiscal
23 agency. If such local government units decide to utilize the services
24 of a fiscal agency other than the county treasurer, the county
25 treasurer shall be notified at the time the decision is made.))~~

26 **Sec. 15.** RCW 46.44.175 and 1985 c 22 s 2 are each amended to read
27 as follows:

28 Failure of any person or agent acting for a person who causes to be
29 moved or moves a mobile home as defined in RCW 46.04.302 upon public
30 highways of this state and failure to comply with any of the provisions
31 of RCW 46.44.170 and 46.44.173 is a traffic infraction for which a
32 penalty of not less than one hundred dollars or more than five hundred
33 dollars shall be assessed. In addition to the above penalty, the
34 department of transportation or local authority may withhold issuance
35 of a special permit or suspend a continuous special permit as provided
36 by RCW 46.44.090 and 46.44.093 for a period of not less than thirty
37 days.

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

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

10 **Sec. 16.** RCW 58.08.040 and 1991 c 245 s 14 are each amended to
11 read as follows:

12 Any person filing a plat, replat, altered plat, or binding site
13 plan subsequent to May 31st in any year and prior to the date of the
14 collection of taxes in the ensuing year, shall deposit with the county
15 treasurer a sum equal to the product of the county assessor's latest
16 valuation on the (~~unimproved~~) property less improvements in such
17 subdivision multiplied by the current year's dollar rate increased by
18 twenty-five percent on the property platted. The treasurer's receipt
19 shall be evidence of the payment. The treasurer shall appropriate so
20 much of the deposit as will pay the taxes on the property when the
21 (~~tax rolls~~) levy rates are certified by the assessor (~~for~~
22 ~~collection~~) using the value of the property at the time of filing a
23 plat, replat, altered plat, or binding site plan, and in case the sum
24 deposited is in excess of the amount necessary for the payment of the
25 taxes, the treasurer shall return, to the party depositing, the amount
26 of excess.

27 NEW SECTION. **Sec. 17.** A new section is added to chapter 82.03 RCW
28 to read as follows:

29 In all appeals taken pursuant to RCW 84.08.130 the assessor or
30 taxpayer shall submit evidence of comparable sales to be used in a
31 hearing to the board and to all parties at least ten business days in
32 advance of such hearing. Failure to comply with the requirements set
33 forth in this section shall be grounds for the board, upon objection,
34 to continue the hearing or refuse to consider evidence not timely
35 submitted.

1 **Sec. 18.** RCW 84.08.130 and 1992 c 206 s 10 are each amended to
2 read as follows:

3 (1) Any taxpayer or taxing unit feeling aggrieved by the action of
4 any county board of equalization may appeal to the board of tax appeals
5 by filing with the (~~county auditor~~) board of tax appeals a notice of
6 appeal (~~in duplicate~~) within thirty days after the mailing of the
7 decision of such board of equalization, which notice shall specify the
8 actions complained of (~~(, and said auditor shall forthwith transmit one~~
9 ~~of said notices to the board of tax appeals)~~); and in like manner any
10 county assessor may appeal to the board of tax appeals from any action
11 of any county board of equalization. There shall be no fee charged for
12 the filing of an appeal. The petitioner shall (~~provide~~) serve a copy
13 of the notice of appeal (~~to~~) on all named parties within the same
14 thirty-day time period (~~provided in the rules of practice and~~
15 ~~procedure of the board of tax appeals~~). Appeals which are not filed
16 and served as provided in this section shall be (~~continued or~~)
17 dismissed. The board of tax appeals shall require the board appealed
18 from to file a true and correct copy of its decision in such action and
19 all evidence taken in connection therewith, and may receive further
20 evidence, and shall make such order as in its judgment is just and
21 proper. An appeal of an action by a county board of equalization shall
22 be deemed to have been filed and served within the thirty-day period if
23 it is postmarked on or before the thirtieth day after the mailing of
24 the decision of the board of equalization.

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

29 **Sec. 19.** RCW 84.08.140 and 1975 1st ex.s. c 278 s 157 are each
30 amended to read as follows:

31 Any taxpayer feeling aggrieved by the levy or levies of any taxing
32 district except levies authorized by a vote of the (~~people~~) voters of
33 the district may appeal therefrom to the department of revenue as
34 hereinafter provided. Such taxpayer, upon the execution of a bond,
35 with two or more sufficient sureties to be approved by the county
36 auditor, payable to the state of Washington, in the penal sum of two
37 hundred dollars and conditioned that if the petitioner shall fail in
38 his appeal for a reduction of said levy or levies (~~he~~) the taxpayer

1 will pay the taxable costs of the hearings hereinafter provided, not
2 exceeding the amount of such bond, may file a written complaint with
3 the county auditor wherein such taxing district is located not later
4 than ten days after the making and entering of such levy or levies,
5 setting forth in such form and detail as the department of revenue
6 shall by general rule prescribe, ((his)) the taxpayer's objections to
7 such levy or levies. Upon the filing of such complaint, the county
8 auditor shall immediately transmit a certified copy thereof, together
9 with a copy of the budget or estimates of such taxing district as
10 finally adopted, including estimated revenues and such other
11 information as the department of revenue shall by rule require, to the
12 department of revenue. The department of revenue shall fix a date for
13 a hearing on said complaint at the earliest convenient time after
14 receipt of said record, which hearing shall be held in the county in
15 which said taxing district is located, and notice of such hearing shall
16 be given to the officials of such taxing district, charged with
17 determining the amount of its levies, and to the taxpayer on said
18 complaint by registered mail at least five days prior to the date of
19 said hearing. At such hearings all interested parties may be heard and
20 the department of revenue shall receive all competent evidence. After
21 such hearing, the department of revenue shall either affirm or decrease
22 the levy or levies complained of, in accordance with the evidence, and
23 shall thereupon certify its action with respect thereto to the county
24 auditor, who, in turn, shall certify it to the taxing district or
25 districts affected, and the action of the department of revenue with
26 respect to such levy or levies shall be final and conclusive.

27 **Sec. 20.** RCW 84.12.270 and 1975 1st ex.s. c 278 s 165 are each
28 amended to read as follows:

29 The department of revenue shall annually make an assessment of the
30 operating property of all companies; and between the fifteenth day of
31 March and the first day of July of each of said years shall prepare an
32 assessment roll upon which it shall enter and assess the true ((~~cash~~))
33 and fair value of all the operating property of each of such companies
34 as of the first day of January of the year in which the assessment is
35 made. For the purpose of determining the true ((~~cash~~)) and fair value
36 of such property the department of revenue may inspect the property
37 belonging to said companies and may take into consideration any
38 information or knowledge obtained by it from such examination and

1 inspection of such property, or of the books, records and accounts of
2 such companies, the statements filed as required by this chapter, the
3 reports, statements or returns of such companies filed in the office of
4 any board, office or commission of this state or any county thereof,
5 the earnings and earning power of such companies, the franchises owned
6 or used by such companies, the assessed valuation of any and all
7 property of such companies, whether operating or nonoperating property,
8 and whether situated within or outside the state, and any other facts,
9 evidence or information that may be obtainable bearing upon the value
10 of the operating property: PROVIDED, That in no event shall any
11 statement or report required from any company by this chapter be
12 conclusive upon the department of revenue in determining the amount,
13 character and true (~~cash~~) and fair value of the operating property of
14 such company.

15 **Sec. 21.** RCW 84.12.310 and 1975 1st ex.s. c 278 s 167 are each
16 amended to read as follows:

17 For the purpose of determining the system value of the operating
18 property of any such company, the department of revenue shall deduct
19 from the (~~actual-cash~~) true and fair value of the total assets of
20 such company, the actual cash value of all nonoperating property owned
21 by such company. For such purpose the department of revenue may
22 require of the assessors of the various counties within this state a
23 detailed list of such company's properties assessed by them, together
24 with the assessable or assessed value thereof: PROVIDED, That such
25 assessed or assessable value shall be advisory only and not conclusive
26 on the department of revenue as to the value thereof.

27 **Sec. 22.** RCW 84.12.330 and 1975 1st ex.s. c 278 s 168 are each
28 amended to read as follows:

29 Upon the assessment roll shall be placed after the name of each
30 company a general description of the operating property of the company,
31 which shall be considered sufficient if described in the language of
32 subdivision (17) of RCW 84.12.200, as applied to said company,
33 following which shall be entered the (~~actual-cash~~) true and fair
34 value of the operating property as determined by the department of
35 revenue. No assessment shall be invalidated by reason of a mistake in
36 the name of the company assessed, or the omission of the name of the
37 owner or by the entry as owner of a name other than that of the true

1 owner. When the department of revenue shall have prepared the
2 assessment roll and entered thereon the (~~actual-cash~~) true and fair
3 value of the operating property of the company, as herein required, it
4 shall notify the company by mail of the valuation determined by it and
5 entered upon said roll.

6 **Sec. 23.** RCW 84.12.350 and 1967 ex.s. c 26 s 17 are each amended
7 to read as follows:

8 Upon determination by the department of revenue of the true and
9 (~~correct-actual-cash~~) fair value of the property appearing on such
10 rolls it shall apportion such value to the respective counties entitled
11 thereto, as hereinafter provided, and shall determine the equalized
12 assessed valuation of such property in each such county and in the
13 several taxing districts therein, by applying to such actual
14 apportioned value the same ratio as the ratio of assessed to actual
15 value of the general property in such county: PROVIDED, That, whenever
16 the amount of the true and correct value of the operating property of
17 any company otherwise apportionable to any county or other taxing
18 district shall be less than two hundred fifty dollars, such amount need
19 not be apportioned to such county or taxing district but may be added
20 to the amount apportioned to an adjacent county or taxing district.

21 **Sec. 24.** RCW 84.12.360 and 1987 c 153 s 3 are each amended to read
22 as follows:

23 The (~~actual-cash~~) true and fair value of the operating property
24 assessed to a company, as fixed and determined by the (~~state-board~~)
25 department of (~~equalization~~) revenue, shall be apportioned by the
26 department of revenue to the respective counties and to the taxing
27 districts thereof wherein such property is located in the following
28 manner:

29 (1) Property of (~~steam, suburban, and interurban~~) all railroad
30 companies other than street railroad companies, telegraph companies and
31 pipe line companies--upon the basis of that proportion of the value of
32 the total operating property within the state which the mileage of
33 track, as classified by the department of revenue (in case of
34 railroads), mileage of wire (in the case of telegraph companies), and
35 mileage of pipe line (in the case of pipe line companies) within each
36 county or taxing district bears to the total mileage thereof within the

1 state, at the end of the calendar year last past. For the purpose of
2 such apportionment the department may classify railroad track.

3 (2) Property of street railroad companies, telephone companies,
4 electric light and power companies, gas companies, water companies,
5 heating companies and toll bridge companies--upon the basis of relative
6 value of the operating property within each county and taxing district
7 to the value of the total operating property within the state to be
8 determined by such factors as the department of revenue shall deem
9 proper.

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

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

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

25 **Sec. 25.** RCW 84.12.370 and 1975 1st ex.s. c 278 s 171 are each
26 amended to read as follows:

27 When the (~~state board~~) department of (~~equalization~~) revenue
28 shall have determined the equalized assessed value of the operating
29 property of each company in each of the respective counties and in the
30 taxing districts thereof, as hereinabove provided, the department of
31 revenue shall certify such equalized assessed value to the county
32 assessor of the proper county. The county assessor shall enter the
33 company's real operating property upon the real property tax rolls and
34 the company's personal operating property upon the personal property
35 tax rolls of (~~his~~) the county, together with the values so
36 apportioned, and the same shall be and constitute the assessed
37 valuation of the operating property of the company in such county and
38 the taxing districts therein for that year, upon which taxes shall be

1 levied and collected in the same manner as on the general property of
2 such county.

3 **Sec. 26.** RCW 84.16.040 and 1975 1st ex.s. c 278 s 179 are each
4 amended to read as follows:

5 The department of revenue shall annually make an assessment of the
6 operating property of each private car company; and between the first
7 day of May and the first day of July of each of said years shall
8 prepare an assessment roll upon which it shall enter and assess the
9 true (~~cash~~) and fair value of all the operating property of each of
10 such companies as of the first day of January of the year in which the
11 assessment is made. For the purpose of determining the true (~~cash~~)
12 and fair value of such property the department of revenue may take into
13 consideration any information or knowledge obtained by it from an
14 examination and inspection of such property, or of the books, records
15 and accounts of such companies, the statements filed as required by
16 this chapter, the reports, statements or returns of such companies
17 filed in the office of any board, office or commission of this state or
18 any county thereof, the earnings and earning power of such companies,
19 the franchises owned or used by such companies, the assessed valuation
20 of any and all property of such companies, whether operating property
21 or nonoperating property, and whether situated within or without the
22 state, and any other facts, evidences or information that may be
23 obtainable bearing upon the value of the operating property: PROVIDED,
24 That in no event shall any statement or report required from any
25 company by this chapter be conclusive upon the department of revenue
26 in determining the amount, character and true (~~cash~~) and fair value
27 of the operating property of such company.

28 **Sec. 27.** RCW 84.16.050 and 1975 1st ex.s. c 278 s 180 are each
29 amended to read as follows:

30 The department of revenue may, in determining the (~~actual-cash~~)
31 true and fair value of the operating property to be placed on the
32 assessment roll value the entire property as a unit. If the company
33 owns, leases, operates or uses property partly within and partly
34 without the state, the department of revenue may determine the value of
35 the operating property within this state by the proportion that the
36 value of such property bears to the value of the entire operating
37 property of the company, both within and without this state. In

1 determining the operating property which is located within this state
2 the department of revenue may consider and base such determination on
3 the proportion which the number of car miles of the various classes of
4 cars made in this state bears to the total number of car miles made by
5 the same cars within and without this state, or to the total number of
6 car miles made by all cars of the various classes within and without
7 this state. If the value of the operating property of the company
8 cannot be fairly determined in such manner the department of revenue
9 may use any other reasonable and fair method to determine the value of
10 the operating property of the company within this state.

11 **Sec. 28.** RCW 84.16.090 and 1975 1st ex.s. c 278 s 181 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~~) subsection (3) of RCW 84.16.010 or otherwise, following
17 which shall be entered the (~~actual-cash~~) true and fair value of the
18 operating property as determined by the department of revenue. No
19 assessment shall be invalid by a mistake in the name of the company
20 assessed, by omission of the name of the owner or by the entry of a
21 name other than that of the true owner. When the department of revenue
22 shall have prepared the assessment roll and entered thereon the
23 (~~actual-cash~~) true and fair value of the operating property of the
24 company, as herein required, it shall notify the company by mail of the
25 valuation determined by it and entered upon said roll; and thereupon
26 such valuation shall become the (~~actual-cash~~) true and fair value of
27 the operating property of the company, subject to revision or
28 correction by the (~~state-board~~) department of (~~equalization~~)
29 revenue as hereinafter provided; and shall be the valuation upon which,
30 after equalization by the (~~state-board~~) department of
31 (~~equalization~~) revenue as hereinafter provided, the taxes of such
32 company shall be based and computed.

33 **Sec. 29.** RCW 84.16.110 and 1967 ex.s. c 26 s 18 are each amended
34 to read as follows:

35 Upon determination by the department of revenue of the true and
36 (~~correct-actual-cash~~) fair value of the property appearing on such
37 rolls the department shall apportion such value to the respective

1 counties entitled thereto as hereinafter provided, and shall determine
2 the equalized or assessed valuation of such property in such counties
3 by applying to such actual apportioned value the same ratio as the
4 ratio of assessed to actual value of the general property of the
5 respective counties: PROVIDED, That, whenever the amount of the true
6 and correct value of the operating property of any company otherwise
7 apportionable to any county shall be less than two hundred fifty
8 dollars, such amount need not be apportioned to such county but may be
9 added to the amount apportioned to an adjacent county.

10 **Sec. 30.** RCW 84.16.120 and 1961 c 15 s 84.16.120 are each amended
11 to read as follows:

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

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

21 (2) If the operating property of any company is situated or located
22 within, extends into or is operated into or through more than one
23 county, the value thereof shall be apportioned to the respective
24 counties into or through which its cars are operated in the proportion
25 that the length of main line track of the respective railroads moving
26 such cars in such counties bears to the total length of main line track
27 of such respective railroads in this state.

28 (3) If the property of any company is of such character that it
29 will not be reasonable, feasible or fair to apportion the value as
30 hereinabove provided, the value thereof shall be apportioned between
31 the respective counties into or through which such property extends or
32 is operated or in which the same is located in such manner as may be
33 reasonable, feasible and fair.

34 **Sec. 31.** RCW 84.16.130 and 1975 1st ex.s. c 278 s 183 are each
35 amended to read as follows:

36 When the (~~state-board~~) department of (~~equalization~~) revenue
37 shall have determined the equalized or assessed value of the operating

1 property of each company in the respective counties as hereinabove
2 provided, the department of revenue shall certify such equalized or
3 assessed value to the county assessor of the proper county; and the
4 county assessor shall apportion and distribute such assessed or
5 equalized valuation to and between the several taxing districts of
6 ((his)) the county entitled to a proportionate value thereof in the
7 manner prescribed in RCW 84.16.120 for apportionment of values between
8 counties. The county assessor shall enter such assessment upon the
9 personal property tax rolls of ((his)) the county, together with the
10 values so apportioned, and the same shall be and constitute the
11 assessed valuation of the operating company in such county for that
12 year, upon which taxes shall be levied and collected the same as on
13 general property of the county.

14 **Sec. 32.** RCW 84.33.130 and 1986 c 100 s 57 are each amended to
15 read as follows:

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

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

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

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

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

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

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

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

31 (g) Whether such land has been subdivided or a plat filed with
32 respect thereto;

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

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

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

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

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

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

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

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

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

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

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

38 (c) The land abuts a body of salt water and lies between the line
39 of ordinary high tide and a line paralleling such ordinary high tide

1 line and two hundred feet horizontally landward therefrom, except that
2 if the higher and better use determined by the assessor to exist for
3 such land would not be permitted or economically feasible by virtue of
4 any federal, state or local law or regulation such land shall be
5 assessed and valued pursuant to the procedures set forth in RCW
6 84.33.110 and 84.33.120 without being designated. The application
7 shall be deemed to have been approved unless, prior to May 1, of the
8 year after such application was mailed or delivered to the assessor,
9 ((he)) the assessor shall notify the applicant in writing of the extent
10 to which the application is denied.

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

14 **Sec. 33.** RCW 84.34.230 and 1973 1st ex.s. c 195 s 94 are each
15 amended to read as follows:

16 For the purpose of acquiring conservation futures as well as other
17 rights and interests in real property pursuant to RCW 84.34.210 and
18 84.34.220, a county may levy an amount not to exceed six and one-
19 quarter cents per thousand dollars of assessed valuation against the
20 assessed valuation of all taxable property within the county, which
21 levy shall be in addition to that authorized by RCW ((84.52.050 and))
22 84.52.043.

23 **Sec. 34.** RCW 84.38.040 and 1984 c 220 s 22 are each amended to
24 read as follows:

25 (1) Each claimant electing to defer payment of special assessments
26 and/or real property tax obligations under this chapter shall file with
27 the county assessor, on forms prescribed by the department and supplied
28 by the assessor, a written declaration thereof. The declaration to
29 defer special assessments and/or real property taxes for any year shall
30 be filed no later than thirty days before the tax or assessment is due
31 or thirty days after receiving notice under RCW ((84.64.030 or))
32 84.64.050, whichever is later: PROVIDED, That for good cause shown,
33 the department may waive this requirement.

34 (2) The declaration shall designate the property to which the
35 deferral applies, and shall include a statement setting forth (a) a
36 list of all members of the claimant's household, (b) the claimant's
37 equity value in his residence, (c) facts establishing the eligibility

1 for the deferral under the provisions of this chapter, and (d) any
2 other relevant information required by the rules of the department.
3 Each copy shall be signed by the claimant subject to the penalties as
4 provided in chapter ((9.72)) 9A.72 RCW for ((the)) false swearing. The
5 first declaration to defer filed in a county shall include proof of the
6 claimant's age acceptable to the assessor.

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

11 **Sec. 35.** RCW 84.40.0301 and 1971 ex.s. c 288 s 2 are each amended
12 to read as follows:

13 ((1)) Upon review by any court, or appellate body, of a
14 determination of the valuation of property for purposes of taxation, it
15 shall be presumed that the determination of the public official charged
16 with the duty of establishing such value is correct but this
17 presumption shall not be a defense against any correction indicated by
18 clear, cogent and convincing evidence.

19 ~~((2) In any administrative or judicial proceeding pending upon May
20 21, 1971 or arising from the property revaluation under the provisions
21 of section 4, chapter 282, Laws of 1969 ex. sess., and section 1,
22 chapter 95, Laws of 1970 ex. sess., the provisions of this section will
23 apply. This paragraph shall not be construed so as to limit in any way
24 the provisions of subsection (1) of this section.))~~

25 **Sec. 36.** RCW 84.40.045 and 1977 ex.s. c 181 s 1 are each amended
26 to read as follows:

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

34 The notice shall contain a statement of both the prior and the new
35 true and fair value and the ratio of the assessed value to the true and
36 fair value on which the assessment of the property is based, stating
37 separately land and improvement values, and a brief statement of the

1 procedure for appeal to the board of equalization and the time, date,
2 and place of the meetings of the board.

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

4 If any taxpayer, as shown by the tax rolls, holds solely a security
5 interest in the real property which is the subject of the notice,
6 pursuant to a mortgage, contract of sale, or deed of trust, such
7 taxpayer shall, upon written request of the assessor, supply, within
8 thirty days of receipt of such request, to the assessor the name and
9 address of the person making payments pursuant to the mortgage,
10 contract of sale, or deed of trust, and thereafter such person shall
11 also receive a copy of the notice provided for in this section.
12 Willful failure to comply with such request within the time limitation
13 provided for herein shall make such taxpayer subject to a maximum civil
14 penalty of five ~~((dollars for each parcel of real property within the~~
15 ~~scope of the request in which it holds the security interest, the~~
16 ~~aggregate of such penalties in any one year not to exceed five))~~
17 thousand dollars. The penalties provided for herein shall be
18 recoverable in an action by the county prosecutor, and when recovered
19 shall be deposited in the county current expense fund. The assessor
20 shall make the request provided for by this section during the month of
21 January.

22 **Sec. 37.** RCW 84.40.080 and 1973 2nd ex.s. c 8 s 1 are each amended
23 to read as follows:

24 ~~((The))~~ An assessor~~((, upon his own motion, or upon the application~~
25 ~~of any taxpayer,))~~ shall enter ~~((in the detail and assessment list of~~
26 ~~the current))~~ on the assessment roll in any year any property shown to
27 have been omitted from the assessment ~~((list))~~ roll of any preceding
28 year, at the ~~((valuation of that))~~ value for the preceding year, or if
29 not then valued, at such ~~((valuation))~~ value as the assessor shall
30 determine ~~((from))~~ for the preceding year, and such ~~((valuation))~~ value
31 shall be stated ~~((in a separate line))~~ separately from the
32 ~~((valuation))~~ value of ~~((the current))~~ any other year. Where
33 improvements have not been valued and assessed as a part of the real
34 estate upon which the same may be located, as evidenced by the
35 assessment rolls, they may be separately valued and assessed as omitted
36 property under this section: PROVIDED, That no such assessment shall
37 be made in any case where a bona fide purchaser, encumbrancer, or
38 contract buyer has acquired any interest in said property prior to the

1 time such improvements are assessed. When such an omitted assessment
2 is made, the taxes levied thereon may be paid within one year of the
3 due date of the taxes for the year in which the assessment is made
4 without penalty or interest: AND PROVIDED FURTHER, That in the
5 assessment of personal property, the assessor shall assess the omitted
6 value not reported by the taxpayer as evidenced by an inspection of
7 either the property or the books and records of said taxpayer by the
8 assessor.

9 **Sec. 38.** RCW 84.40.090 and 1961 c 15 s 84.40.090 are each amended
10 to read as follows:

11 It shall be the duty of assessors, when assessing real or personal
12 property, to designate the name or number of each taxing ((and road))
13 district in which each person and each description of property assessed
14 is liable for taxes((, which designation shall be made by writing the
15 name or number of the districts opposite each assessment in the column
16 provided for that purpose in the detail and assessment list)). When
17 the real and personal property of any person is assessable in several
18 taxing districts ((and/or road districts)), the amount in each shall be
19 assessed ((on separate detail and assessment lists, and all property
20 assessable in incorporated cities or towns shall be assessed in
21 consecutive books, where more than one book is necessary, separate from
22 outside property and separately, and the name of the owner, if known,
23 together with his post office address, placed opposite each amount))
24 separately.

25 **Sec. 39.** RCW 84.40.170 and 1961 c 15 s 84.40.170 are each amended
26 to read as follows:

27 (1) In all cases of irregular subdivided tracts or lots of land
28 other than any regular government subdivision the county assessor shall
29 outline a plat of such tracts or lots and notify the owner or owners
30 thereof with a request to have the same surveyed by the county
31 engineer, and cause the same to be platted into numbered (or lettered)
32 lots or tracts: PROVIDED, HOWEVER, That where any county has in its
33 possession the correct field notes of any such tract or lot of land a
34 new survey shall not be necessary, but such tracts may be mapped from
35 such field notes. In case the owner of such tracts or lots neglects or
36 refuses to have the same surveyed or platted, the county assessor shall
37 notify the ((board of)) county ((commissioners)) legislative authority

1 in and for the county, who may order and direct the county engineer to
2 make the proper survey and plat of the tracts and lots. A plat shall
3 be made on which said tracts or lots of land shall be accurately
4 described by lines, and numbered (or lettered), which numbers (or
5 letters) together with number of the section, township and range shall
6 be distinctly marked on such plat, and the field notes of all such
7 tracts or lots of land shall describe each tract or lot according to
8 the survey, and such tract or lot shall be numbered (or lettered) to
9 correspond with its number (or letter) on the map. The plat shall be
10 given a designated name by the surveyor thereof. When the survey,
11 plat, field notes and name of plat, shall have been approved by the
12 ~~((board of))~~ county ~~((commissioners))~~ legislative authority, the plat
13 and field notes shall be filed and recorded in the office of the county
14 auditor, and the description of any tract or lot of land described in
15 said plats by number (or letter), section, township and range, shall be
16 a sufficient and legal description for revenue and all other purposes.

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

23 **Sec. 40.** RCW 84.41.070 and 1975 1st ex.s. c 278 s 198 are each
24 amended to read as follows:

25 If the department of revenue finds upon its own investigation, or
26 upon a showing by others, that the revaluation program for any county
27 is not proceeding for any reason as herein directed, ~~((or is not~~
28 ~~proceeding for any reason with sufficient rapidity to be completed~~
29 ~~before June 1, 1958,))~~ the department of revenue shall advise both the
30 ~~((board of))~~ county ~~((commissioners))~~ legislative authority and the
31 county assessor of such finding. Within thirty days after receiving
32 such advice, the ~~((board of))~~ county ~~((commissioners))~~ legislative
33 authority, at regular or special session, either (1) shall authorize
34 such expenditures as will enable the assessor to complete the
35 revaluation program as herein directed, or (2) shall direct the
36 assessor to request special assistance from the department of revenue
37 for aid in effectuating the county's revaluation program.

1 **Sec. 41.** RCW 84.44.010 and 1961 c 15 s 84.44.010 are each amended
2 to read as follows:

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

8 **Sec. 42.** RCW 84.48.050 and 1961 c 15 s 84.48.050 are each amended
9 to read as follows:

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

34 **Sec. 43.** RCW 84.48.080 and 1990 c 283 s 1 are each amended to read
35 as follows:

36 Annually during the months of September and October, the department
37 of revenue shall examine and compare the returns of the assessment of

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

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

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

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

1 changes in taxable values mean a final adjustment made by a county
2 board of equalization, the state board of tax appeals, or a court of
3 competent jurisdiction and shall include additions of omitted property,
4 other additions or deletions from the assessment or tax rolls, any
5 assessment return provided by a county to the department subsequent to
6 December 1st, or a change in the indicated ratio of a county. Errors
7 in taxable values mean errors corrected by a final reviewing body.

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

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

17 **Sec. 44.** RCW 84.48.110 and 1987 c 168 s 1 are each amended to read
18 as follows:

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

1 **Sec. 45.** 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. 46.** 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))~~ fourteen business days, excluding legal holidays,
28 prior to such taxpayer's appearance before the board of equalization
29 make available to the taxpayer the valuation criteria and/or
30 comparable~~((s))~~ sales which shall not be subsequently changed ~~((or~~
31 ~~modified))~~ by the assessor ~~((during review or appeal proceedings))~~
32 unless the assessor has found new evidence supporting the assessor's
33 valuation, in which situation the assessor shall provide such
34 additional evidence to the taxpayer and the board of equalization at
35 least ~~((ten))~~ fourteen business days prior to the hearing ~~((on appeal~~
36 ~~or review proceedings))~~ at the board of equalization. A taxpayer who
37 lists comparable sales on ~~((his))~~ a notice of appeal ~~((shall not~~
38 ~~thereafter use other comparables during the review of appeal~~

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

18 NEW SECTION. Sec. 47. A new section is added to chapter 84.48 RCW
19 to read as follows:

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

23 NEW SECTION. Sec. 48. A new section is added to chapter 84.56 RCW
24 to read as follows:

25 Each tax statement shall show the amount of taxes directly approved
26 by the voters at a general election, including but not limited to those
27 under Article VII, section 2 of the state Constitution or chapter 84.55
28 RCW. The amount of taxes directly approved by the voters at a general
29 election may be shown either as a dollar amount or as a percentage of
30 the total amount of taxes.

31 Sec. 49. RCW 84.55.005 and 1983 1st ex.s. c 62 s 11 are each
32 amended to read as follows:

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

1 **Sec. 50.** RCW 84.56.010 and 1975-'76 2nd ex.s. c 10 s 1 are each
2 amended to read as follows:

3 On or before the first Monday in January next succeeding the date
4 of levy of taxes the (~~county auditor shall issue to the~~) county
5 treasurer (~~his warrant authorizing the collection of taxes listed on~~
6 ~~the~~) shall establish tax rolls of his or her county as certified by
7 the county assessor for such assessment year, and said rolls shall be
8 preserved as a public record in the office of the county treasurer.
9 The amount of said taxes levied and extended upon said rolls shall be
10 charged to the treasurer in an account to be designated as treasurer's
11 "Tax roll account" for and said rolls (~~with the warrants~~
12 ~~for collection~~) shall be full and sufficient authority for the county
13 treasurer to receive and collect all taxes therein levied: PROVIDED,
14 That the county treasurer shall in no case collect such taxes or issue
15 receipts for the same or enter payment or satisfaction of such taxes
16 upon said assessment rolls before the fifteenth day of February
17 following.

18 **Sec. 51.** RCW 84.56.160 and 1961 c 15 s 84.56.160 are each amended
19 to read as follows:

20 The treasurer of any county of this state shall have the power to
21 certify a statement of taxes and delinquencies of any person, firm,
22 company or corporation, or of any tax on personal property together
23 with all penalties and delinquencies, which statement shall be under
24 seal and contain a transcript of the (~~warrant of~~) tax collection
25 records and so much of the tax roll as shall affect the person, firm,
26 company or corporation or personal property to the treasurer of any
27 county of this state, wherein any such person, firm, company or
28 corporation has any real or personal property.

29 **Sec. 52.** RCW 84.56.170 and 1961 c 15 s 84.56.170 are each amended
30 to read as follows:

31 The treasurer of any county of this state receiving the certified
32 statement provided for in RCW 84.56.150 and 84.56.160, shall have the
33 same power to collect the taxes, penalties and delinquencies so
34 certified as (~~he~~) the treasurer has to collect the personal taxes
35 levied on personal property in his or her own county, and as soon as
36 the said taxes are collected they shall be remitted, less the cost of
37 collecting same, to the treasurer of the county to which said taxes

1 belong, by the treasurer collecting them(~~(, and he shall return a~~
2 ~~certified copy of the certified statement to the auditor of the county~~
3 ~~to which the taxes belong, together with a certified statement of the~~
4 ~~amount remitted to the said treasurer))).~~

5 **Sec. 53.** RCW 84.56.340 and 1985 c 395 s 4 are each amended to read
6 as follows:

7 Any person desiring to pay taxes upon any part or parts of real
8 property heretofore or hereafter assessed as one parcel, or tract, may
9 do so by applying to the county assessor, who must carefully
10 investigate and ascertain the relative or proportionate value said part
11 bears to the whole tract assessed, on which basis the assessment must
12 be divided, and the assessor shall forthwith certify such proportionate
13 value to the county treasurer: PROVIDED, That excepting when property
14 is being acquired for public use, or where a person or financial
15 institution desires to pay the taxes and any penalties and interest on
16 a mobile home upon which they have a lien by mortgage or otherwise, no
17 segregation of property for tax purposes shall be made unless all
18 delinquent taxes and assessments on the entire tract have been paid in
19 full(~~(: AND PROVIDED FURTHER, That where the assessed valuation of the~~
20 ~~tract to be divided exceeds two thousand dollars a notice by registered~~
21 ~~mail must be given by the assessor to the several owners interested in~~
22 ~~said tract, if known, and if no protest against said division be filed~~
23 ~~with the county assessor within twenty days from date of notice,))~~.~~~~
24 The county assessor shall duly certify the proportionate value to the
25 county treasurer. The county treasurer, upon receipt of certification,
26 shall duly accept payment and issue receipt on the apportionment
27 certified by the county assessor. In cases where protest is filed to
28 said division appeal shall be made to the county ((~~commissioners at~~
29 their)) legislative authority at its next regular session for final
30 division, and the county treasurer shall accept and receipt for said
31 taxes as determined and ordered by the county ((~~commissioners~~))
32 legislative authority. Any person desiring to pay on an undivided
33 interest in any real property may do so by paying to the county
34 treasurer a sum equal to such proportion of the entire taxes charged on
35 the entire tract as interest paid on bears to the whole.

36 **Sec. 54.** RCW 84.60.050 and 1971 ex.s. c 260 s 2 are each amended
37 to read as follows:

1 (1) When real property is acquired by purchase or condemnation by
2 the state of Washington, any county or municipal corporation or is
3 placed under a recorded agreement for immediate possession and use or
4 an order of immediate possession and use pursuant to RCW 8.04.090, such
5 property shall continue to be subject to the tax lien for the years
6 prior to the year in which the property is so acquired or placed under
7 such agreement or order, of any tax levied by the state, county,
8 municipal corporation or other tax levying public body, except as is
9 otherwise provided in RCW 84.60.070.

10 (2) The lien for taxes applicable to the real property being
11 acquired or placed under immediate possession and use for the year in
12 which such real property is so acquired or placed under immediate
13 possession and use shall be for only the pro rata portion of taxes
14 allocable to that portion of the year prior to the date of execution of
15 the instrument vesting title, date of recording such agreement of
16 immediate possession and use, date of such order of immediate
17 possession and use, or date of judgment. No taxes levied or tax lien on
18 such property allocable to a period subsequent to the dates identified
19 in this subsection shall be valid and any such taxes levied shall be
20 canceled as provided in RCW ((84.56.400)) 84.48.065. In the event the
21 owner has paid taxes allocable to that portion of the year subsequent
22 to the dates identified in this subsection he or she shall be entitled
23 to a pro rata refund of the amount paid on the property so acquired or
24 placed under a recorded agreement or an order of immediate possession
25 and use. If the dates identified in this subsection precede February
26 15th of the year in which such taxes become payable, no lien for such
27 taxes shall be valid and any such taxes levied but not payable shall be
28 canceled as provided in RCW ((84.56.400)) 84.48.065.

29 **Sec. 55.** RCW 84.69.020 and 1991 c 245 s 31 are each amended to
30 read as follows:

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

- 33 (1) Paid more than once; or
34 (2) Paid as a result of manifest error in description; or
35 (3) Paid as a result of a clerical error in extending the tax
36 rolls; or
37 (4) Paid as a result of other clerical errors in listing property;
38 or

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

3 (6) Paid under levies or statutes adjudicated to be illegal or
4 unconstitutional; or

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

9 (8) Paid (~~or overpaid~~) as a result of mistake, inadvertence, or
10 lack of knowledge by either a public official or employee or by any
11 person (~~paying the same or paid as a result of mistake, inadvertence,
12 or lack of knowledge by either a public official or employee or by any
13 person paying the same~~) with respect to real property in which the
14 person paying the same has no legal interest; or

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

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

24 (11) Paid as a state property tax levied upon property, the
25 assessed value of which has been established by the state board of tax
26 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
27 refunded shall only be for the difference between the state property
28 tax paid and the amount of state property tax which would, when added
29 to all other property taxes within the one percent limitation of
30 Article VII, section 2 (~~(Amendment 59)~~) of the state Constitution
31 equal one percent of the assessed value established by the board;

32 (12) Paid on the basis of an assessed valuation which was
33 adjudicated to be unlawful or excessive: PROVIDED, That the amount
34 refunded shall be for the difference between the amount of tax which
35 was paid on the basis of the valuation adjudged unlawful or excessive
36 and the amount of tax payable on the basis of the assessed valuation
37 determined as a result of the proceeding; or

38 (13) Paid on property acquired under RCW 84.60.050, and canceled
39 under RCW 84.60.050(2).

1 No refunds under the provisions of this section shall be made
2 because of any error in determining the valuation of property, except
3 as authorized in subsections (9), (10), (11), and (12) of this section
4 nor may any refunds be made if a bona fide purchaser has acquired
5 rights that would preclude the assessment and collection of the
6 refunded tax from the property that should properly have been charged
7 with the tax. Any refunds made on delinquent taxes shall include the
8 proportionate amount of interest and penalties paid. The county
9 treasurer may deduct from moneys collected for the benefit of the
10 state's levy, refunds of the state levy including interest on the levy
11 as provided by this section and chapter 84.68 RCW.

12 The county treasurer of each county shall make all refunds
13 determined to be authorized by this section, and by the first Monday in
14 January of each year, report to the county legislative authority a list
15 of all refunds made under this section during the previous year. The
16 list is to include the name of the person receiving the refund, the
17 amount of the refund, and the reason for the refund.

18 **Sec. 56.** RCW 84.70.010 and 1987 c 319 s 6 are each amended to read
19 as follows:

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

27 (a) First take the true (~~cash~~) and fair value of such taxable
28 property before destruction or reduction in value and deduct therefrom
29 the true (~~cash~~) and fair value of the remaining property after
30 destruction or reduction in value.

31 (b) Then divide any amount remaining by the number of days in the
32 year and multiply the quotient by the number of days remaining in the
33 calendar year after the date of the destruction or reduction in value
34 of the property.

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

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

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

9 (5) The taxpayer may appeal the amount of reduction to the county
10 board of equalization within thirty days of notification or July
11 ((15th)) 1st of the year of reduction, whichever is later. The board
12 shall reconvene, if necessary, to hear the appeal.

13 NEW SECTION. **Sec. 57.** The following acts or parts of acts are
14 each repealed:

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

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

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

18 (4) RCW 84.56.023 and 1989 c 378 s 38;

19 (5) RCW 36.18.140 and 1963 c 4 s 36.18.140; and

20 (6) RCW 84.56.180 and 1973 1st ex.s. c 195 s 110, 1969 ex.s. c 124
21 s 5, & 1961 c 15 s 84.56.180."

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