

CERTIFICATION OF ENROLLMENT  
**SECOND SUBSTITUTE SENATE BILL 5372**

53rd Legislature  
1994 Regular Session

Passed by the Senate March 8, 1994  
YEAS 41 NAYS 0

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**President of the Senate**

Passed by the House March 4, 1994  
YEAS 94 NAYS 0

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**Speaker of the  
House of Representatives**

Approved

CERTIFICATE

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SECOND SUBSTITUTE SENATE BILL 5372** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

FILED

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**Governor of the State of Washington**

**Secretary of State  
State of Washington**

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**SECOND SUBSTITUTE SENATE BILL 5372**

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AS AMENDED BY THE HOUSE

Passed Legislature - 1994 Regular Session

**State of Washington                      53rd Legislature                      1994 Regular Session**

**By Senate Committee on Government Operations (originally sponsored by Senators Loveland and Winsley)**

Read first time 1/21/94.

1            AN ACT Relating to taxation; amending RCW 3.02.045, 9.46.110,  
2 28A.315.440, 35.49.130, 36.17.042, 36.21.011, 36.29.010, 36.32.120,  
3 39.44.130, 39.46.020    39.46.030, 39.46.110, 39.50.030, 43.80.125,  
4 46.44.175, 58.08.040, 84.08.130, 84.08.140, 84.12.270, 84.12.310,  
5 84.12.330, 84.12.350, 84.12.360, 84.12.370, 84.16.040, 84.16.050,  
6 84.16.090, 84.16.110, 84.16.120, 84.16.130, 84.33.130, 84.34.230,  
7 84.38.040, 84.40.0301, 84.40.045, 84.40.080, 84.40.090, 84.40.170,  
8 84.41.070, 84.44.010, 84.48.050, 84.48.080, 84.48.110, 84.48.120,  
9 84.48.150, 84.55.005, 84.56.010, 84.56.160, 84.56.170, 84.56.340,  
10 84.60.050, 84.69.020, and 84.70.010; adding a new section to chapter  
11 82.03 RCW; adding a new section to chapter 84.48 RCW; adding a new  
12 section to chapter 84.56 RCW; repealing RCW 35.49.120, 36.21.020,  
13 36.21.030, 84.56.023, 36.18.140, and 84.56.180; and prescribing  
14 penalties.

15 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

16            **Sec. 1.** RCW 3.02.045 and 1987 c 266 s 1 are each amended to read  
17 as follows:

18            (1) Courts of limited jurisdiction may use collection agencies  
19 under chapter 19.16 RCW for purposes of collecting unpaid penalties on

1 infractions, criminal fines, costs, assessments, civil judgments, or  
2 forfeitures that have been imposed by the courts. Courts of limited  
3 jurisdiction may enter into agreements with one or more attorneys or  
4 collection agencies for collection of outstanding penalties, fines,  
5 costs, assessments, and forfeitures. These agreements may specify the  
6 scope of work, remuneration for services, and other charges deemed  
7 appropriate.

8 (2) Courts of limited jurisdiction may use credit cards or debit  
9 cards for purposes of billing and collecting unpaid penalties, fines,  
10 costs, assessments, and forfeitures so imposed. Courts of limited  
11 jurisdiction may enter into agreements with one or more financial  
12 institutions for the purpose of the collection of penalties, fines,  
13 costs, assessments, and forfeitures. The agreements may specify  
14 conditions, remuneration for services, and other charges deemed  
15 appropriate.

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

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

22 (5) The court may assess as court costs the moneys paid for  
23 remuneration for services or charges paid to collecting attorneys, to  
24 collection agencies, or, in the case of credit cards, to financial  
25 institutions.

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

28 The legislative authority of any county, city-county, city, or  
29 town, by local law and ordinance, and in accordance with the provisions  
30 of this chapter and rules and regulations promulgated hereunder, may  
31 provide for the taxing of any gambling activity authorized by this  
32 chapter within its jurisdiction, the tax receipts to go to the county,  
33 city-county, city, or town so taxing the same: PROVIDED, That any such  
34 tax imposed by a county alone shall not apply to any gambling activity  
35 within a city or town located therein but the tax rate established by  
36 a county, if any, shall constitute the tax rate throughout the  
37 unincorporated areas of such county: PROVIDED FURTHER, That (1) punch  
38 boards and pull-tabs, chances on which shall only be sold to adults,

1 which shall have a fifty cent limit on a single chance thereon, shall  
2 be taxed on a basis which shall reflect only the gross receipts from  
3 such punch boards and pull-tabs; and (2) no punch board or pull-tab may  
4 award as a prize upon a winning number or symbol being drawn the  
5 opportunity of taking a chance upon any other punch board or pull-tab;  
6 and (3) all prizes for punch boards and pull-tabs must be on display  
7 within the immediate area of the premises wherein any such punch board  
8 or pull-tab is located and upon a winning number or symbol being drawn,  
9 such prize must be immediately removed therefrom, or such omission  
10 shall be deemed a fraud for the purposes of this chapter; and (4) when  
11 any person shall win over twenty dollars in money or merchandise from  
12 any punch board or pull-tab, every licensee hereunder shall keep a  
13 public record thereof for at least ninety days thereafter containing  
14 such information as the commission shall deem necessary: AND PROVIDED  
15 FURTHER, That taxation of bingo and raffles shall never be in an amount  
16 greater than ten percent of the gross revenue received therefrom less  
17 the amount paid for or as prizes. Taxation of amusement games shall  
18 only be in an amount sufficient to pay the actual costs of enforcement  
19 of the provisions of this chapter by the county, city or town law  
20 enforcement agency and in no event shall such taxation exceed two  
21 percent of the gross revenue therefrom less the amount paid for as  
22 prizes: PROVIDED FURTHER, That no tax shall be imposed under the  
23 authority of this chapter on bingo or amusement games when such  
24 activities or any combination thereof are conducted by any bona fide  
25 charitable or nonprofit organization as defined in this chapter, which  
26 organization has no paid operating or management personnel and has  
27 gross income from bingo or amusement games, or a combination thereof,  
28 not exceeding five thousand dollars per year, less the amount paid for  
29 as prizes. No tax shall be imposed on the first ten thousand dollars  
30 of net proceeds from raffles conducted by any bona fide charitable or  
31 nonprofit organization as defined in this chapter. Taxation of punch  
32 boards and pull-tabs shall not exceed five percent of gross receipts,  
33 nor shall taxation of social card games exceed twenty percent of the  
34 gross revenue from such games.

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

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

3       Upon receipt of the aforesaid certificate, it shall be the duty of  
4 the (~~(board of county commissioners))~~ county legislative authority of  
5 each county to levy on all taxable property of that part of the joint  
6 school district which lies within the county a tax sufficient to raise  
7 the amount necessary to meet the county's proportionate share of the  
8 estimated expenditures of the joint district, as shown by the  
9 certificate of the educational service district superintendent of the  
10 district to which the joint school district belongs. Such taxes shall  
11 be levied and collected in the same manner as other taxes are levied  
12 and collected, and the proceeds thereof shall be forwarded  
13 (~~(quarterly))~~ monthly by the treasurer of each county, other than the  
14 county to which the joint district belongs, to the treasurer of the  
15 county to which such district belongs and shall be placed to the credit  
16 of said district. The treasurer of the county to which a joint school  
17 district belongs is hereby declared to be the treasurer of such  
18 district.

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

21       (~~(In county foreclosures for delinquency in the payment of general  
22 taxes, the county treasurer shall mail a copy of the published summons  
23 to the treasurer of every city and town within which any property  
24 involved in the foreclosure proceeding is situated. The copy of the  
25 summons shall be mailed within fifteen days after the first publication  
26 thereof, but the county treasurer's failure to do so shall not affect  
27 the jurisdiction of the court nor the priority of the tax sought to be  
28 foreclosed.))~~)

29       If any property situated in a local improvement district or utility  
30 local improvement district created by a city or town is offered for  
31 sale for general taxes by the county treasurer, the city or town shall  
32 have power to protect the lien or liens of any local improvement  
33 assessments outstanding against the whole or portion of such property  
34 by purchase (~~(thereof or otherwise))~~ at the treasurer's foreclosure  
35 sale.

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

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

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

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

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

26 To assist each assessor in obtaining adequate and well qualified  
27 assistants or deputies, the state department of personnel, after  
28 consultation with the Washington state association of county assessors,  
29 the Washington state association of counties, and the department of  
30 revenue, shall establish by July 1, 1967, and shall thereafter  
31 maintain, a classification and salary plan for those employees of an  
32 assessor who act as appraisers. The plan shall recommend the salary  
33 range and employment qualifications for each position encompassed by  
34 it, and shall, to the fullest extent practicable, conform to the  
35 classification plan, salary schedules and employment qualifications for  
36 state employees performing similar appraisal functions.

37 ~~((If))~~ An assessor who intends to put such plan into effect ~~((in~~  
38 ~~his county, he))~~ shall inform the department of revenue and the ~~((board~~

1 of)) county ((~~commissioners~~)) legislative authority of this intent in  
2 writing. The department of revenue and the ((~~board~~)) authority may  
3 thereupon each designate a representative, and such representative or  
4 representatives as may be designated by the department of revenue or  
5 the ((~~board~~)) legislative authority, or both, shall form with the  
6 assessor a committee. The committee so formed may, by unanimous vote  
7 only, determine the required number of certified appraiser positions  
8 and their salaries necessary to enable the county assessor to carry out  
9 the requirements relating to revaluation of property in chapter 84.41  
10 RCW. The determination of the committee shall be certified to the  
11 ((~~board-of~~)) county ((~~commissioners~~)) legislative authority. The  
12 committee provided for herein may be formed only once in a period of  
13 four calendar years.

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

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

24 The county treasurer:

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

27 (2) Shall issue a receipt in duplicate for all money received other  
28 than taxes; the treasurer shall deliver immediately to the person  
29 making the payment the original receipt and the duplicate shall be  
30 retained by the treasurer;

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

35 (4) Shall indorse, before the date of issue by the county or by any  
36 taxing district for whom the county treasurer acts as treasurer, on the  
37 face of all warrants for which there are not sufficient funds for

1 payment, "interest bearing warrant." (~~and~~) When there are funds to  
2 redeem outstanding warrants, the county treasurer shall give notice:

3 (a) By publication in a legal newspaper published or circulated in  
4 the county; or

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

7 (c) By notification to the financial institution holding the  
8 warrant;

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

11 (6) Shall maintain financial records reflecting receipts and  
12 disbursement by fund in accordance with generally accepted accounting  
13 principles;

14 (7) Shall account for and pay all bonded indebtedness for the  
15 county and all special districts for which the county treasurer acts as  
16 treasurer;

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

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

24 The treasurer, at the expiration of the term of office, shall make  
25 a complete settlement with the county legislative authority, and shall  
26 deliver to the successor all public money, books, and papers in the  
27 treasurer's possession.

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

30 The legislative authorities of the several counties shall:

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

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

37 (3) License and fix the rates of ferriage; grant grocery and other  
38 licenses authorized by law to be by them granted at fees set by the

1 legislative authorities which shall not exceed the costs of  
2 administration and operation of such licensed activities;

3 (4) Fix the amount of county taxes to be assessed according to the  
4 provisions of law, and cause the same to be collected as prescribed by  
5 law(~~(: PROVIDED, That the legislative authority of a county may permit~~  
6 ~~all moneys, assessments, and taxes belonging to or collected for the~~  
7 ~~use of the state or any county, including any amounts representing~~  
8 ~~estimates for future assessments and taxes, to be deposited by any~~  
9 ~~taxpayer prior to the due date thereof with the treasurer or other~~  
10 ~~legal depository for the benefit of the funds to which they belong to~~  
11 ~~be credited against any future tax or assessment that may be levied or~~  
12 ~~become due from the taxpayer: PROVIDED FURTHER, That the taxpayer,~~  
13 ~~with the concurrence of the county legislative authority, may designate~~  
14 ~~the particular fund against which such prepayment of future tax or~~  
15 ~~assessment shall be credited))~~);

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

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

24 (7) Make and enforce, by appropriate resolutions or ordinances, all  
25 such police and sanitary regulations as are not in conflict with state  
26 law, and within the unincorporated area of the county may adopt by  
27 reference Washington state statutes and recognized codes and/or  
28 compilations printed in book form relating to the construction of  
29 buildings, the installation of plumbing, the installation of electric  
30 wiring, health, or other subjects, and may adopt such codes and/or  
31 compilations or portions thereof, together with amendments thereto, or  
32 additions thereto: PROVIDED, That except for Washington state  
33 statutes, there shall be filed in the county auditor's office one copy  
34 of such codes and compilations ten days prior to their adoption by  
35 reference, and additional copies may also be filed in library or city  
36 offices within the county as deemed necessary by the county legislative  
37 authority: PROVIDED FURTHER, That no such regulation, code,  
38 compilation, and/or statute shall be effective unless before its  
39 adoption, a public hearing has been held thereon by the county

1 legislative authority of which at least ten days' notice has been  
2 given. Any violation of such regulations, ordinances, codes,  
3 compilations, and/or statutes or resolutions shall constitute a  
4 misdemeanor or a civil violation subject to a monetary penalty:  
5 PROVIDED FURTHER, That violation of a regulation, ordinance, code,  
6 compilation, and/or statute relating to traffic including parking,  
7 standing, stopping, and pedestrian offenses is a traffic infraction,  
8 except that violation of a regulation, ordinance, code, compilation,  
9 and/or statute equivalent to those provisions of Title 46 RCW set forth  
10 in RCW 46.63.020 remains a misdemeanor. However, the punishment for  
11 any criminal ordinance shall be the same as the punishment provided in  
12 state law for the same crime and no act that is a state crime may be  
13 made a civil violation. The notice must set out a copy of the proposed  
14 regulations or summarize the content of each proposed regulation; or if  
15 a code is adopted by reference the notice shall set forth the full  
16 official title and a statement describing the general purpose of such  
17 code. For purposes of this subsection, a summary shall mean a brief  
18 description which succinctly describes the main points of the proposed  
19 regulation. When the county publishes a summary, the publication shall  
20 include a statement that the full text of the proposed regulation will  
21 be mailed upon request. An inadvertent mistake or omission in  
22 publishing the text or a summary of the content of a proposed  
23 regulation shall not render the regulation invalid if it is adopted.  
24 The notice shall also include the day, hour, and place of hearing and  
25 must be given by publication in the newspaper in which legal notices of  
26 the county are printed;

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

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

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

36 (1) The duties prescribed in this chapter as to the registration of  
37 bonds of any city or town shall be performed by the treasurer thereof,  
38 and as to those of any county, port or school district by the county

1 treasurer of the county in which such port or school district lies; but  
2 any (~~county, city, town, port or school district may designate by~~  
3 ~~resolution any other officer for the performance of such duties, and~~  
4 ~~any county, city, town, port or school district~~) treasurer as defined  
5 in RCW 39.46.020 may designate (~~(by resolution)~~) its legally designated  
6 fiscal agency or agencies for the performance of such duties, after  
7 making arrangements with such fiscal agency therefor, which  
8 arrangements may include provision for the payment by the bond owner of  
9 a fee for each registration.

10 (2) (~~Local government units for which the county treasurer serves~~  
11 ~~as ex officio treasurer of the district may, with the consent of the~~  
12 ~~county treasurer, appoint the county treasurer to serve as the fiscal~~  
13 ~~agency. If such local government units decide to utilize the services~~  
14 ~~of a fiscal agency other than the county treasurer, the county~~  
15 ~~treasurer shall be notified at the time the decision is made.~~) The  
16 county treasurer as ex officio treasurer of a special district shall  
17 act as fiscal agent or may appoint the fiscal agent to be used by the  
18 county.

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

21 Unless the context clearly requires otherwise, the definitions in  
22 this section apply throughout this chapter.

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

29 (2) "Local government" means any county, city, town, special  
30 purpose district, political subdivision, municipal corporation, or  
31 quasi municipal corporation, including any public corporation created  
32 by such an entity.

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

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

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

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

5       (1) The state and local governments are authorized to establish a  
6 system of registering the ownership of their bonds or other obligations  
7 as to principal and interest, or principal only. Registration may  
8 include, without limitation: (a) A book entry system of recording the  
9 ownership of a bond or other obligation whether or not a physical  
10 instrument is issued; or (b) recording the ownership of a bond or other  
11 obligation together with the requirement that the transfer of ownership  
12 may only be effected by the surrender of the old bond or other  
13 obligation and either the reissuance of the old bond or other  
14 obligation or the issuance of a new bond or other obligation to the new  
15 owner.

16       (2) The system of registration shall define the method or methods  
17 by which transfer of the registered bonds or other obligations shall be  
18 effective, and by which payment of principal and any interest shall be  
19 made. The system of registration may permit the issuance of bonds or  
20 other obligations in any denomination to represent several registered  
21 bonds or other obligations of smaller denominations. The system of  
22 registration may also provide for any writing relating to a bond or  
23 other obligation that is not issued as a physical instrument, for  
24 identifying numbers or other designations, for a sufficient supply of  
25 certificates for subsequent transfers, for record and payment dates,  
26 for varying denominations, for communications to the owners of bonds or  
27 other obligations, for accounting, canceled certificate destruction,  
28 registration and release of securing interests, and for such other  
29 incidental matters pertaining to the registration of bonds or other  
30 obligations as the issuer may deem to be necessary or appropriate.

31       (3)(a) The state treasurer or a local (~~(government)~~) treasurer may  
32 appoint (i) one or more of the fiscal agencies appointed from time to  
33 time by the state finance committee in accordance with chapter 43.80  
34 RCW or (ii) other fiscal agents to act with respect to an issue of its  
35 bonds or other obligations as authenticating trustee, transfer agent,  
36 registrar, and paying or other agent and specify the rights and duties  
37 and means of compensation of any such fiscal agency so acting. The  
38 state (~~(and)~~) treasurer or local (~~(governments)~~) treasurers may also

1 enter into agreements with the fiscal agency or agencies in connection  
2 with the establishment and maintenance by such fiscal agency or  
3 agencies of a central depository system for the transfer or pledge of  
4 bonds or other obligations.

5 ~~(b) ((Local government units for which the county treasurer serves~~  
6 ~~as ex officio treasurer of the district may, with the consent of the~~  
7 ~~county treasurer, appoint the county treasurer to serve as the fiscal~~  
8 ~~agency. If such local government units decide to utilize the services~~  
9 ~~of a fiscal agency other than the county treasurer, the county~~  
10 ~~treasurer shall be notified at the time the decision is made.))~~ The  
11 county treasurer as ex officio treasurer of a special district shall  
12 act as fiscal agent for such special district, unless the county  
13 treasurer appoints either one or more of the fiscal agencies appointed  
14 from time to time by the state finance committee in accordance with  
15 chapter 43.80 RCW or other fiscal agents selected in a manner  
16 consistent with RCW 43.80.120 to act with respect to an issue of its  
17 bonds or other obligations as authenticating trustee, transfer agent,  
18 registrar, and paying or other agent and specify the rights and duties  
19 and means of compensation of any such fiscal agency.

20 (4) Nothing in this section precludes the issuer, or a trustee  
21 appointed by the issuer pursuant to any other provision of law, from  
22 itself performing, either alone or jointly with other issuers, fiscal  
23 agencies, or trustees, any transfer, registration, authentication,  
24 payment, or other function described in this section.

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

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

30 (2) General obligation bonds constitute an indebtedness of the  
31 local government issuing the bonds that are subject to the indebtedness  
32 limitations provided in Article VIII, section 6 of the state  
33 Constitution and are payable from tax revenues of the local government  
34 and such other money lawfully available and pledged or provided by the  
35 governing body of the local government for that purpose. Such  
36 governing body may pledge the full faith, credit and resources of the  
37 local government for the payment of general obligation bonds. The  
38 payment of such bonds shall be enforceable in mandamus against the

1 local government and its officials. The officials now or hereafter  
2 charged by law with the duty of levying taxes pledged for the payment  
3 of general obligation bonds and interest thereon shall, in the manner  
4 provided by law, make an annual levy of such taxes sufficient together  
5 with other moneys lawfully available and pledge therefor to meet the  
6 payments of principal and interest on said bonds as they come due.

7 (3) General obligation bonds issued as physical instruments shall  
8 be executed in the manner determined by the governing body or  
9 legislative body of the issuer. If the issuer is a special district  
10 for which the county treasurer is the treasurer, the issuer shall  
11 notify the county treasurer at least thirty days in advance of  
12 authorizing the issuance of bonds or the incurrence of other  
13 certificates of indebtedness.

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

18 (5) As used in this section, the term "local government" means  
19 every unit of local government, including municipal corporations, quasi  
20 municipal corporations, and political subdivisions, where property  
21 ownership is not a prerequisite to vote in the local government's  
22 elections.

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

25 (1) The issuance of short-term obligations shall be authorized by  
26 ordinance of the governing body which ordinance shall fix the maximum  
27 amount of the obligations to be issued or, if applicable, the maximum  
28 amount which may be outstanding at any time, the maximum term and  
29 interest rate or rates to be borne thereby, the manner of sale, maximum  
30 price, form including bearer or registered as provided in RCW  
31 39.46.030, terms, conditions, and the covenants thereof. The ordinance  
32 may provide for designation and employment of a paying agent for the  
33 short-term obligations and may authorize a designated representative of  
34 the municipal corporation, or if the county, the county treasurer to  
35 act on its behalf and subject to the terms of the ordinance in selling  
36 and delivering short-term obligations authorized and fixing the dates,  
37 price, interest rates, and other details as may be specified in the  
38 ordinance. Short-term obligations issued under this section shall bear

1 such fixed or variable rate or rates of interest as the governing body  
2 considers to be in the best interests of the municipal corporation.  
3 Variable rates of interest may be fixed in relationship to such  
4 standard or index as the governing body designates.

5 The governing body may make contracts for the future sale of short-  
6 term obligations pursuant to which the purchasers are committed to  
7 purchase the short-term obligations from time to time on the terms and  
8 conditions stated in the contract, and may pay such consideration as it  
9 considers proper for the commitments. Short-term obligations issued in  
10 anticipation of the receipt of taxes shall be paid within six months  
11 from the end of the fiscal year in which they are issued. For the  
12 purpose of this subsection, short-term obligations issued in  
13 anticipation of the sale of general obligation bonds shall not be  
14 considered to be obligations issued in anticipation of the receipt of  
15 taxes.

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

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

21 (1) The fiscal agencies designated pursuant to RCW 43.80.110 and  
22 43.80.120 may be appointed by the state treasurer or a local  
23 (~~government~~) treasurer to act as registrar, authenticating agent,  
24 transfer agent, paying agent, or other agent in connection with the  
25 issuance by the state or local government of registered bonds or other  
26 obligations pursuant to a system of registration as provided by RCW  
27 39.46.030 and may establish and maintain on behalf of the state or  
28 local government a central depository system for the transfer or pledge  
29 of bonds or other obligations. The term "local government" shall be as  
30 defined in RCW 39.46.020.

31 (2) Whenever in the judgment of the fiscal agencies, certain  
32 services as registrar, authenticating agent, transfer agent, paying  
33 agent, or other agent in connection with the establishment and  
34 maintenance of a central depository system for the transfer or pledge  
35 of registered public obligations, or in connection with the issuance by  
36 any public entity of registered public obligations pursuant to a system  
37 of registration as provided in chapter 39.46 RCW, can be secured from  
38 private sources more economically than by carrying out such duties

1 themselves, they may contract out all or any of such services to such  
2 private entities as such fiscal agencies deem capable of carrying out  
3 such duties in a responsible manner.

4 ~~((3) Local government units for which the county treasurer serves  
5 as ex officio treasurer of the district may, with the consent of the  
6 county treasurer, appoint the county treasurer to serve as the fiscal  
7 agency. If such local government units decide to utilize the services  
8 of a fiscal agency other than the county treasurer, the county  
9 treasurer shall be notified at the time the decision is made.))~~

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

12 Failure of any person or agent acting for a person who causes to be  
13 moved or moves a mobile home as defined in RCW 46.04.302 upon public  
14 highways of this state and failure to comply with any of the provisions  
15 of RCW 46.44.170 and 46.44.173 is a traffic infraction for which a  
16 penalty of not less than one hundred dollars or more than five hundred  
17 dollars shall be assessed. In addition to the above penalty, the  
18 department of transportation or local authority may withhold issuance  
19 of a special permit or suspend a continuous special permit as provided  
20 by RCW 46.44.090 and 46.44.093 for a period of not less than thirty  
21 days.

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

26 Any person or agent who is denied a special permit or whose special  
27 permit is suspended may upon request receive a hearing before the  
28 department of transportation or the local authority having  
29 jurisdiction. The department or the local authority after such hearing  
30 may revise its previous action.

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

33 Any person filing a plat, replat, altered plat, or binding site  
34 plan subsequent to May 31st in any year and prior to the date of the  
35 collection of taxes in the ensuing year, shall deposit with the county  
36 treasurer a sum equal to the product of the county assessor's latest  
37 valuation on the ~~((unimproved))~~ property less improvements in such

1 subdivision multiplied by the current year's dollar rate increased by  
2 twenty-five percent on the property platted. The treasurer's receipt  
3 shall be evidence of the payment. The treasurer shall appropriate so  
4 much of the deposit as will pay the taxes on the property when the  
5 (~~tax rolls~~) levy rates are certified by the assessor (~~for~~  
6 ~~collection~~) using the value of the property at the time of filing a  
7 plat, replat, altered plat, or binding site plan, and in case the sum  
8 deposited is in excess of the amount necessary for the payment of the  
9 taxes, the treasurer shall return, to the party depositing, the amount  
10 of excess.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

32 **Sec. 28.** RCW 84.16.090 and 1975 1st ex.s. c 278 s 181 are each  
33 amended to read as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

12       (1) Each claimant electing to defer payment of special assessments  
13 and/or real property tax obligations under this chapter shall file with  
14 the county assessor, on forms prescribed by the department and supplied  
15 by the assessor, a written declaration thereof. The declaration to  
16 defer special assessments and/or real property taxes for any year shall  
17 be filed no later than thirty days before the tax or assessment is due  
18 or thirty days after receiving notice under RCW ((84.64.030 or))  
19 84.64.050, whichever is later: PROVIDED, That for good cause shown,  
20 the department may waive this requirement.

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

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

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

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

7       (~~(2) In any administrative or judicial proceeding pending upon May  
8 21, 1971 or arising from the property revaluation under the provisions  
9 of section 4, chapter 282, Laws of 1969 ex. sess., and section 1,  
10 chapter 95, Laws of 1970 ex. sess., the provisions of this section will  
11 apply. This paragraph shall not be construed so as to limit in any way  
12 the provisions of subsection (1) of this section.~~)

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

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

22       The notice shall contain a statement of both the prior and the new  
23 true and fair value and the ratio of the assessed value to the true and  
24 fair value on which the assessment of the property is based, stating  
25 separately land and improvement values, and a brief statement of the  
26 procedure for appeal to the board of equalization and the time, date,  
27 and place of the meetings of the board.

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

29       If any taxpayer, as shown by the tax rolls, holds solely a security  
30 interest in the real property which is the subject of the notice,  
31 pursuant to a mortgage, contract of sale, or deed of trust, such  
32 taxpayer shall, upon written request of the assessor, supply, within  
33 thirty days of receipt of such request, to the assessor the name and  
34 address of the person making payments pursuant to the mortgage,  
35 contract of sale, or deed of trust, and thereafter such person shall  
36 also receive a copy of the notice provided for in this section.  
37 Willful failure to comply with such request within the time limitation  
38 provided for herein shall make such taxpayer subject to a maximum civil

1 penalty of five ((dollars for each parcel of real property within the  
2 scope of the request in which it holds the security interest, the  
3 aggregate of such penalties in any one year not to exceed five))  
4 thousand dollars. The penalties provided for herein shall be  
5 recoverable in an action by the county prosecutor, and when recovered  
6 shall be deposited in the county current expense fund. The assessor  
7 shall make the request provided for by this section during the month of  
8 January.

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

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

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

36       It shall be the duty of assessors, when assessing real or personal  
37 property, to designate the name or number of each taxing ((and road))

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

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

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

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

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

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

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

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

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

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

34 The county assessor shall, on or before the fifteenth day of  
35 January in each year, make out and transmit to the state auditor, in  
36 such form as may be prescribed, a complete abstract of the tax rolls of

1 the county, showing the number of acres (~~of land~~) that have been  
2 assessed(~~(, the)~~) and the total value of (~~such land~~) the real  
3 property, including the structures (~~thereon; the value of town and~~  
4 ~~city lots, including structures~~) on the real property; the total value  
5 of all taxable personal property in the county; the aggregate amount of  
6 all taxable property in the county; the total amount as equalized and  
7 the total amount of taxes levied in the county for state, county, city  
8 and other taxing district purposes, for that year. Should the assessor  
9 of any county fail to transmit to the (~~state board~~) department of  
10 (~~equalization~~) revenue the abstract provided for in RCW 84.48.010 by  
11 the (~~time the state board of equalization convenes~~) eighteenth of  
12 August, and if, by reason of such failure to transmit such abstract,  
13 any county shall fail to collect and pay to the state its due  
14 proportion of the state tax for any year, the (~~state board~~)  
15 department of (~~equalization~~) revenue shall, at its next annual  
16 session, ascertain what amount of state tax said county has failed to  
17 collect, and certify the same to the state auditor, who shall charge  
18 the amount to the proper county and notify the auditor of said county  
19 of the amount of said charge; said sum shall be due and payable  
20 immediately by warrant in favor of the state on the current expense  
21 fund of said county.

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

24 Annually during the months of September and October, the department  
25 of revenue shall examine and compare the returns of the assessment of  
26 the property in the several counties of the state, and the assessment  
27 of the property of railroad and other companies assessed by the  
28 department, and proceed to equalize the same, so that each county in  
29 the state shall pay its due and just proportion of the taxes for state  
30 purposes for such assessment year, according to the ratio the valuation  
31 of the property in each county bears to the total valuation of all  
32 property in the state.

33 First. The department shall classify all property, real and  
34 personal, and shall raise and lower the valuation of any class of  
35 property in any county to a value that shall be equal, so far as  
36 possible, to the true and fair value of such class as of January 1st of  
37 the current year for the purpose of ascertaining the just amount of tax  
38 due from each county for state purposes. In equalizing personal

1 property as of January 1st of the current year, the department shall  
2 use the assessment level of the preceding year. Such classification  
3 may be on the basis of types of property, geographical areas, or both.  
4 For purposes of this section, for each county that has not provided the  
5 department with an assessment return by December 1st, the department  
6 shall proceed, using facts and information and in a manner it deems  
7 appropriate, to estimate the value of each class of property in the  
8 county.

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

11       The department shall levy the state taxes authorized by law:  
12 PROVIDED, That the amount levied in any one year for general state  
13 purposes shall not exceed the lawful dollar rate on the dollar of the  
14 assessed value of the property of the entire state, which assessed  
15 value shall be one hundred percent of the true and fair value of such  
16 property in money. The department shall apportion the amount of tax  
17 for state purposes levied by the department, among the several  
18 counties, in proportion to the valuation of the taxable property of the  
19 county for the year as equalized by the department: PROVIDED, That for  
20 purposes of this apportionment, the department shall recompute the  
21 previous year's levy and the apportionment thereof to correct for  
22 changes and errors in taxable values reported to the department after  
23 October 1 of the preceding year and shall adjust the apportioned amount  
24 of the current year's state levy for each county by the difference  
25 between the apportioned amounts established by the original and revised  
26 levy computations for the previous year. For purposes of this section,  
27 changes in taxable values mean a final adjustment made by a county  
28 board of equalization, the state board of tax appeals, or a court of  
29 competent jurisdiction and shall include additions of omitted property,  
30 other additions or deletions from the assessment or tax rolls, any  
31 assessment return provided by a county to the department subsequent to  
32 December 1st, or a change in the indicated ratio of a county. Errors  
33 in taxable values mean errors corrected by a final reviewing body.

34       The department shall have authority to adopt rules and regulations  
35 to enforce obedience to its orders in all matters in relation to the  
36 returns of county assessments, the equalization of values, and the  
37 apportionment of the state levy by the department.

38       After the completion of the duties hereinabove prescribed, the  
39 director of the department shall certify the record of the proceedings

1 of the department under this section, the tax levies made for state  
2 purposes and the apportionment thereof among the counties, and the  
3 certification shall be available for public inspection.

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

6 Within three days after the record of the proceedings of the  
7 (~~state board~~) department of (~~equalization~~) revenue is certified by  
8 the director of the department, the department shall transmit to each  
9 county assessor a copy of the record of the proceedings of the  
10 (~~board~~) department, specifying the amount to be levied and collected  
11 (~~on said assessment books~~) for state purposes for such year, and in  
12 addition thereto it shall certify to each county assessor the amount  
13 due to each state fund and unpaid from such county for the fifth  
14 preceding year, and such delinquent state taxes shall be added to the  
15 amount levied for the current year. The department shall close the  
16 account of each county for the fifth preceding year and charge the  
17 amount of such delinquency to the tax levy of the current year. These  
18 delinquent taxes shall not be subject to chapter 84.55 RCW. All taxes  
19 collected on and after the first day of July last preceding such  
20 certificate, on account of delinquent state taxes for the fifth  
21 preceding year shall belong to the county and by the county treasurer  
22 be credited to the current expense fund of the county in which  
23 collected.

24 **Sec. 45.** RCW 84.48.120 and 1987 c 168 s 2 are each amended to read  
25 as follows:

26 It shall be the duty of the county assessor of each county, when he  
27 shall have received from the state department of revenue the assessed  
28 valuation of the property of railroad and other companies assessed by  
29 the department of revenue and apportioned to the county, and placed the  
30 same on the tax rolls, and received the report of the department of  
31 revenue of the amount of taxes levied for state purposes, to compute  
32 the required percent on the assessed value of property in the county,  
33 and such state taxes shall be extended on the tax rolls in the proper  
34 column: PROVIDED, That the rates so computed shall not be such as to  
35 raise a surplus of more than five percent over the total amount  
36 required by the (~~state board~~) department of (~~equalization~~) revenue:

1 PROVIDED FURTHER, That any surplus raised shall be remitted to the  
2 state in accordance with RCW 84.56.280.

3 **Sec. 46.** RCW 84.48.150 and 1973 1st ex.s. c 30 s 1 are each  
4 amended to read as follows:

5 The assessor shall, upon the request of any taxpayer who petitions  
6 the board of equalization for review of a tax claim or valuation  
7 dispute, make available to said taxpayer a compilation of comparable  
8 sales utilized by the assessor in establishing such taxpayer's property  
9 valuation. If valuation criteria other than comparable sales were  
10 used, the assessor shall furnish the taxpayer with such other factors  
11 and the addresses of such other property used in making the  
12 determination of value.

13 The assessor shall within ~~((thirty))~~ sixty days of such request but  
14 at least ~~((ten))~~ fourteen business days, excluding legal holidays,  
15 prior to such taxpayer's appearance before the board of equalization  
16 make available to the taxpayer the valuation criteria and/or  
17 comparable~~((s))~~ sales which shall not be subsequently changed ~~((or~~  
18 ~~modified))~~ by the assessor ~~((during review or appeal proceedings))~~  
19 unless the assessor has found new evidence supporting the assessor's  
20 valuation, in which situation the assessor shall provide such  
21 additional evidence to the taxpayer and the board of equalization at  
22 least ~~((ten))~~ fourteen business days prior to the hearing ~~((on appeal~~  
23 ~~or review proceedings))~~ at the board of equalization. A taxpayer who  
24 lists comparable sales on ~~((his))~~ a notice of appeal ~~((shall not~~  
25 ~~thereafter use other comparables during the review of appeal~~  
26 ~~proceedings: PROVIDED, That the taxpayer may change the comparable~~  
27 ~~sales he is using in proceedings subsequent to the county board of~~  
28 ~~equalization only if he provides a listing of such different~~  
29 ~~comparables to the assessor at least five business days prior to such~~  
30 ~~subsequent proceedings: PROVIDED FURTHER, That the board of~~  
31 ~~equalization may waive the requirements contained in the preceding~~  
32 ~~proviso or allow the assessor a continuance of reasonable duration to~~  
33 ~~check the comparables furnished by the taxpayer))~~ shall not  
34 subsequently change such sales unless the taxpayer has found new  
35 evidence supporting the taxpayer's proposed valuation in which case the  
36 taxpayer shall provide such additional evidence to the assessor and  
37 board of equalization at least seven business days, excluding legal  
38 holidays, prior to the hearing. If either the assessor or taxpayer

1 does not meet the requirements of this section the board of  
2 equalization may continue the hearing to provide the parties an  
3 opportunity to review all evidence or, upon objection, refuse to  
4 consider sales not submitted in a timely manner.

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

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

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

12 Each tax statement shall show the amount of taxes directly approved  
13 by the voters at a general election, including but not limited to those  
14 under Article VII, section 2 of the state Constitution or chapter 84.55  
15 RCW. The amount of taxes directly approved by the voters at a general  
16 election may be shown either as a dollar amount or as a percentage of  
17 the total amount of taxes.

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

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

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

25 On or before the first Monday in January next succeeding the date  
26 of levy of taxes the (~~((county auditor shall issue to the))~~) county  
27 treasurer (~~((his warrant authorizing the collection of taxes listed on~~  
28 ~~the)) shall establish~~ tax rolls of his or her county as certified by  
29 the county assessor for such assessment year, and said rolls shall be  
30 preserved as a public record in the office of the county treasurer.  
31 The amount of said taxes levied and extended upon said rolls shall be  
32 charged to the treasurer in an account to be designated as treasurer's  
33 "Tax roll account" for . . . . . and said rolls (~~((with the warrants~~  
34 ~~for collection))~~) shall be full and sufficient authority for the county  
35 treasurer to receive and collect all taxes therein levied: PROVIDED,

1 That the county treasurer shall in no case collect such taxes or issue  
2 receipts for the same or enter payment or satisfaction of such taxes  
3 upon said assessment rolls before the fifteenth day of February  
4 following.

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

7 The treasurer of any county of this state shall have the power to  
8 certify a statement of taxes and delinquencies of any person, firm,  
9 company or corporation, or of any tax on personal property together  
10 with all penalties and delinquencies, which statement shall be under  
11 seal and contain a transcript of the (~~warrant of~~) tax collection  
12 records and so much of the tax roll as shall affect the person, firm,  
13 company or corporation or personal property to the treasurer of any  
14 county of this state, wherein any such person, firm, company or  
15 corporation has any real or personal property.

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

18 The treasurer of any county of this state receiving the certified  
19 statement provided for in RCW 84.56.150 and 84.56.160, shall have the  
20 same power to collect the taxes, penalties and delinquencies so  
21 certified as (~~he~~) the treasurer has to collect the personal taxes  
22 levied on personal property in his or her own county, and as soon as  
23 the said taxes are collected they shall be remitted, less the cost of  
24 collecting same, to the treasurer of the county to which said taxes  
25 belong, by the treasurer collecting them(~~, and he shall return a~~  
26 ~~certified copy of the certified statement to the auditor of the county~~  
27 ~~to which the taxes belong, together with a certified statement of the~~  
28 ~~amount remitted to the said treasurer~~)).

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

31 Any person desiring to pay taxes upon any part or parts of real  
32 property heretofore or hereafter assessed as one parcel, or tract, may  
33 do so by applying to the county assessor, who must carefully  
34 investigate and ascertain the relative or proportionate value said part  
35 bears to the whole tract assessed, on which basis the assessment must  
36 be divided, and the assessor shall forthwith certify such proportionate

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

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

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

35 (2) The lien for taxes applicable to the real property being  
36 acquired or placed under immediate possession and use for the year in  
37 which such real property is so acquired or placed under immediate  
38 possession and use shall be for only the pro rata portion of taxes

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

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

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

20 (1) Paid more than once; or

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

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

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

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

28 (6) Paid under levies or statutes adjudicated to be illegal or  
29 unconstitutional; or

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

34 (8) Paid (~~or overpaid~~) as a result of mistake, inadvertence, or  
35 lack of knowledge by either a public official or employee or by any  
36 person (~~paying the same or paid as a result of mistake, inadvertence,~~  
37 ~~or lack of knowledge by either a public official or employee or by any~~

1 ~~person paying the same~~)) with respect to real property in which the  
2 person paying the same has no legal interest; or

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

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

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

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

26 (13) Paid on property acquired under RCW 84.60.050, and canceled  
27 under RCW 84.60.050(2).

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

1 The county treasurer of each county shall make all refunds  
2 determined to be authorized by this section, and by the first Monday in  
3 January of each year, report to the county legislative authority a list  
4 of all refunds made under this section during the previous year. The  
5 list is to include the name of the person receiving the refund, the  
6 amount of the refund, and the reason for the refund.

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

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

16 (a) First take the true ((~~cash~~)) and fair value of such taxable  
17 property before destruction or reduction in value and deduct therefrom  
18 the true ((~~cash~~)) and fair value of the remaining property after  
19 destruction or reduction in value.

20 (b) Then divide any amount remaining by the number of days in the  
21 year and multiply the quotient by the number of days remaining in the  
22 calendar year after the date of the destruction or reduction in value  
23 of the property.

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

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

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

35 (5) The taxpayer may appeal the amount of reduction to the county  
36 board of equalization within thirty days of notification or July  
37 ((~~15th~~)) 1st of the year of reduction, whichever is later. The board  
38 shall reconvene, if necessary, to hear the appeal.

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

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

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

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

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

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

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

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