

be paid with respect to such week a benefit in an amount equal to his weekly benefit amount less seventy-five percent of that part of the remuneration (if any) payable to him with respect to such week which is in excess of ~~((twelve))~~ five dollars. Such benefit, if not a multiple of one dollar, shall be computed to the next higher multiple of one dollar.

NEW SECTION. Sec. 4. This act shall apply to weeks of unemployment commencing on or after January 6, 1974.

Passed the Senate September 14, 1973.

Passed the House September 14, 1973.

Approved by the Governor September 22, 1973.

Filed in Office of Secretary of State September 24, 1973.

CHAPTER 8

[House Bill No. 706]

PROPERTY TAX--OMITTED VALUE--INSPECTION--
TIME LIMITATION

AN ACT Relating to revenue and taxation; amending section 84.40.080, chapter 15, Laws of 1961 and RCW 84.40.080; and adding a new section to chapter 15, Laws of 1961 and to chapter 84.40 RCW.

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

Section 1. Section 84.40.080, chapter 15, Laws of 1961 and RCW 84.40.080 are each amended to read as follows:

The assessor, upon his own motion, or upon the application of any taxpayer, shall enter in the detail and assessment list of the current year any property shown to have been omitted from the assessment list of any preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessor shall determine from the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year. Where improvements have not been valued and assessed as a part of the real estate upon which the same may be located, as evidenced by the assessment rolls, they may be separately valued and assessed as omitted property under this section: PROVIDED, That ~~((no such assessment shall be made for any period more than three years preceding the year in which such improvements are valued and assessed: PROVIDED, FURTHER, That))~~ no such assessment shall be made in any case where a bona fide purchaser, encumbrancer, or contract buyer has acquired any interest in said property prior to the time such improvements are assessed. When such an omitted assessment is made, the taxes levied thereon may be paid within one year of the due date of the taxes for the year in which the assessment is made

without penalty or interest; AND PROVIDED FURTHER, That in the assessment of personal property, the assessor shall assess the omitted value not reported by the taxpayer as evidenced by an inspection of either the property or the books and records of said taxpayer by the assessor.

NEW SECTION. Sec. 2. There is added to chapter 15, Laws of 1961 and to chapter 84.40 RCW a new section to read as follows:

No omitted property or omitted value assessment shall be made for any period more than three years preceding the year in which the omission is discovered. The assessor, upon discovery of such omission, shall forward a copy of the amended personal property affidavit along with a letter of particulars informing the taxpayer of the findings and of his right of appeal to the county board of equalization. Upon request of either the taxpayer or the assessor, the county board of equalization may be reconvened to act on subject omits.

Passed the Senate September 10, 1973.

Passed the House September 9, 1973.

Approved by the Governor September 22, 1973.

Filed in Office of Secretary of State September 24, 1973.

CHAPTER 9

[House Bill NO. 785]

MINIMUM WAGE--SCHEDULED

INCREASES

AN ACT Relating to minimum wages; and amending section 2, chapter 294, Laws of 1959 as last amended by section 1, chapter 80, Laws of 1967 ex. sess. and RCW 49.46.020.

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

Section 1. Section 2, chapter 294, Laws of 1959 as last amended by section 1, chapter 80, Laws of 1967 ex. sess. and RCW 49.46.020 are each amended to read as follows:

Every employer shall pay to each of his employees who have reached the age of eighteen years wages at a rate of not less than one dollar and ~~((forty))~~ sixty cents per hour except as may be otherwise provided under this chapter: PROVIDED, That beginning the calendar year ~~((1968))~~ 1974, the applicable rate under this section shall be one dollar and ~~((sixty))~~ eighty cents per hour, and beginning the calendar year 1975 the applicable rate under this