

of a county. Errors in taxable values mean errors corrected by a final reviewing body.

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

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

Sec. 2. Section 3, chapter 228, Laws of 1981 and RCW 84.55.070 are each amended to read as follows:

The provisions of this chapter shall not apply to a levy, including the state levy, or that portion of a levy, made by or for a taxing district for the purpose of funding a property tax refund paid or to be paid pursuant to the provisions of chapters 84.68 RCW or attributable to a property tax refund paid or to be paid pursuant to the provisions of chapter 84.69 RCW, attributable to amounts of state taxes withheld under RCW 84.56.290 or the provisions of chapter 84.69 RCW, or otherwise attributable to state taxes lawfully owing by reason of adjustments made under RCW 84.48.080.

NEW SECTION. Sec. 3. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 4. This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate April 2, 1982.

Passed the House April 1, 1982.

Approved by the Governor April 8, 1982.

Filed in Office of Secretary of State April 8, 1982.

CHAPTER 29

[Substitute House Bill No. 764]

PROPERTY TAXATION—LISTING AND PAYMENT, TEMPORARY PROCEDURES

AN ACT Relating to revenue and taxation; creating a new section; providing an expiration date; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Section 1. (1) Notwithstanding any provision of law to the contrary, in the event any county treasurer has not provided statements for taxes on real and personal property to taxpayers in his or her county before April 1, 1982, the treasurer shall provide such statements as soon thereafter as is practicable. Such taxes shall be due and payable to the treasurer on or before the thirtieth day following the mailing of such tax statements and shall be delinquent only after that date: **PROVIDED**, That if the total amount of tax on personal property or on any lot, block or tract of real property payable by one person is ten dollars or more, and if one-half of such tax is paid on or before the due date under this section, the remainder shall be due and payable on or before the thirty-first day of October following and shall be delinquent after that date.

Delinquent taxes under this section are subject to interest at the rate of twelve percent per annum computed on a monthly basis from the date of delinquency until paid. Interest shall be calculated at the rate in effect at the time of payment of the tax, regardless of when the taxes were first delinquent. In addition, delinquent taxes under this section are subject to penalties as follows:

(a) A penalty of three percent shall be assessed on the amount of tax delinquent on the thirtieth day after the day the tax is due under this section.

(b) An additional penalty of eight percent shall be assessed on the total amount of tax delinquent on November 30th of the year in which the tax is due.

(c) Penalties under this section shall not be assessed on taxes that were first delinquent prior to 1982.

For purposes of this section, "interest" means both interest and penalties.

(2) Notwithstanding any provision of law to the contrary, in the event any county assessor has not sent by January 1, 1982, notices requiring taxpayers in his or her county to provide a statement and list of personal property as specified in RCW 84.40.040, the assessor shall mail such notices as soon thereafter as is practicable. Each such statement and list shall be filed on or before the thirtieth day following the mailing of such notice.

(3) Notwithstanding any provision of law to the contrary, in the event the county assessor has not completed the duties of listing and placing valuations on personal property by May 31, 1982, the assessor shall complete such duties as soon thereafter as is practicable.

(4) This section expires on December 31, 1982.

NEW SECTION. Sec. 2. This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state

government and its existing public institutions, and shall take effect immediately.

Passed the House March 25, 1982.

Passed the Senate April 2, 1982.

Approved by the Governor April 8, 1982.

Filed in Office of Secretary of State April 8, 1982.

CHAPTER 30

[Substitute House Bill No. 1165]

STATE BOARDS AND COMMISSIONS—MEMBERSHIP—EFFECT OF CONGRESSIONAL REDISTRICTING

AN ACT Relating to state government; amending section 5, chapter 94, Laws of 1933 as amended by section 1, chapter 66, Laws of 1972 ex. sess. and RCW 2.48.030; amending section 5, chapter 202, Laws of 1955 as amended by section 2, chapter 71, Laws of 1977 and RCW 18.72.050; amending section 3, chapter 92, Laws of 1959 as last amended by section 1, chapter 31, Laws of 1979 ex. sess. and RCW 18.92.021; amending section 28A.04.010, chapter 223, Laws of 1969 ex. sess. as amended by section 1, chapter 179, Laws of 1980 and RCW 28A.04.010; amending section 28A.04.030, chapter 223, Laws of 1969 ex. sess. and RCW 28A.04.030; amending section 28A.04.040, chapter 223, Laws of 1969 ex. sess. as last amended by section 4, chapter 179, Laws of 1980 and RCW 28A.04.040; amending section 28B.50.050, chapter 223, Laws of 1969 ex. sess. as last amended by section 74, chapter 34, Laws of 1975-'76 2nd ex. sess. and RCW 28B.50.050; amending section 2, chapter 263, Laws of 1955 and RCW 41.24.250; amending section 43.38.010, chapter 8, Laws of 1965 as amended by section 113, chapter 34, Laws of 1975-'76 2nd ex. sess. and RCW 43.38.010; amending section 2, chapter 118, Laws of 1973 and RCW 72.41.020; amending section 2, chapter 96, Laws of 1972 ex. sess. and RCW 72.42.020; adding a new section to chapter 2.48 RCW; adding a new section to chapter 18.72 RCW; adding a new section to chapter 28B.50 RCW; adding a new section to chapter 72.41 RCW; adding a new section to chapter 72.42 RCW; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 5, chapter 94, Laws of 1933 as amended by section 1, chapter 66, Laws of 1972 ex. sess. and RCW 2.48.030 are each amended to read as follows:

There is hereby constituted a board of governors of the state bar which shall consist of not more than fifteen members, to include: The president of the state bar elected as provided by the bylaws of the association, one member from each congressional district now or hereafter existing in the state elected by secret ballot by mail by the active members residing therein, and such additional members elected as provided by the bylaws of the association. The members of the board of governors shall hold office for three years and until their successors are elected and qualified~~((:-PROVIDED, HOWEVER, That the present members of the board of governors in office on May 23, 1972 shall hold office for their remaining terms and until their successors are elected and qualified))~~. Any vacancies in the board of governors shall be filled by the continuing members of the board until the next election, held in accordance with the bylaws of the association.