

(3) Recommend the supervisory management structure at the state level which would oversee the lease, maintenance, and development of lands for recreational projects.

(4) Utilize legislative staff assistance which shall be provided by the appropriate legislative committees and conduct such studies as are necessary for the performance of its duties. State agencies may assign to the commission such personnel as are necessary to assist the commission in the performance of its duties.

(5) Consult with federal and state agencies and representatives of science, industry, agriculture, labor, conservation organizations, state and local governments, concerned citizens, and other groups.

(6) Hold such public hearings as are necessary to insure early, meaningful, and continuous public input and involvement in the commission's work.

(7) Propose changes in state law and rules of state agencies, if considered necessary, to carry out the purpose of this chapter.

(8) Establish advisory committees to advise the commission in the performance of its duties. The membership of the advisory committees shall be balanced in terms of the points of view and interests represented. Members of the advisory committees shall serve without compensation of any sort.

(9) Submit an interim report to the legislature by January 10, 1983, on the progress of the commission.

NEW SECTION. Sec. 3. The Washington state winter recreation commission shall cease to exist at midnight, January 1, 1987. Upon the abolition of the commission on January 1, 1987, all powers, duties and functions of the commission shall be transferred to the management structure recommended by the commission under section 2 of this act.

NEW SECTION. Sec. 4. This chapter shall be liberally construed to carry out its legislative intent and purpose.

NEW SECTION. Sec. 5. Sections 1 through 4 of this act are added as a new chapter to Title 67 RCW.

Passed the Senate March 17, 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 28

[Senate Bill No. 4634]

PROPERTY TAXATION—STATE LEVY ADJUSTMENTS

AN ACT Relating to property taxation; amending section 84.48.080, chapter 15, Laws of 1961 as last amended by section 3, chapter 86, Laws of 1979 ex. sess. and RCW 84.48.080; amending section 3, chapter 228, Laws of 1981 and RCW 84.55.070; and declaring an emergency.

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

Section 1. Section 84.48.080, chapter 15, Laws of 1961 as last amended by section 3, chapter 86, Laws of 1979 ex. sess. and RCW 84.48.080 are each amended to read as follows:

Annually during the month of August, the department of revenue shall examine and compare the returns of the assessment of the property in the several counties of the state, and the assessment of the property of railroad and other companies assessed by the department, and proceed to equalize the same, so that each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all property in the state.

First. The department shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal, so far as possible, to the true and fair value of such class as of January 1st of the current year for the purpose of ascertaining the just amount of tax due from each county for state purposes. Such classification may be on the basis of types of property, geographical areas, or both.

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

~~((Third. 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, and the equalization of values by the department.))~~

The department shall levy the state taxes authorized by law: **PROVIDED**, That the amount levied in any one year for general state purposes shall not exceed the lawful dollar rate on the dollar of the assessed value of the property of the entire state, which assessed value shall be one hundred percent of the true and fair value of such property in money(~~and~~). The department shall apportion the amount of tax for state purposes levied by the department, among the several counties, in proportion to the valuation of the taxable property of the county for the year as equalized by the department; PROVIDED, That for purposes of this apportionment, the department shall recompute the previous year's levy and the apportionment thereof to correct for changes and errors in taxable values reported to the department after October 1 of the preceding year and shall adjust the apportioned amount of the current year's state levy for each county by the difference between the apportioned amounts established by the original and revised levy computations for the previous year. For purposes of this section, changes in taxable values mean a final adjustment made by a county board of equalization, the state board of tax appeals, or a court of competent jurisdiction and shall include additions of omitted property, other additions or deletions from the assessment or tax rolls, or a change in the indicated ratio

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: