

water within the state is removed by any public ((agencies)) agency or under public contract for channel or harbor improvement, or flood control, use of such material may be authorized by the department of natural resources for a public purpose on land owned or leased by the state, or any municipality, county, or public corporation: PROVIDED, That when no public land site is available for deposit of such material, its deposit on private land with the landowner's permission is authorized and may be designated by the department of natural resources to be for a public purpose. Prior to removal and use, the state agency, municipality, county, or public corporation contemplating or arranging such use shall first obtain written permission from the department of natural resources. No payment of royalty shall be required for such gravel, rock, sand, silt, or other material (~~unless-the-same~~) used for such public purpose, but a charge will be made if such material is subsequently sold or ((is)) used for some other purpose ((than-listed-above)). Nothing in this section shall repeal or modify the provisions of RCW 75.20.100 or eliminate the necessity of obtaining a permit for such removal from other state agencies as otherwise required by law.

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CHAPTER 55
[Engrossed Senate Bill No. 144]
PROPERTY TAXES--EXEMPTIONS--
COUNTY BOARDS OF EQUALIZATION

AN ACT Relating to property taxes; amending section 84.36.050, chapter 15, Laws of 1961 and RCW 84.36.050; amending section 84.48.010, chapter 15, Laws of 1961 and RCW 84.48.010; adding new sections to chapter 15, Laws of 1961 and to chapter 84.48 RCW; and amending section 84.56.400, chapter 15, Laws of 1961, as last amended by section 2, chapter 93, Laws of 1965 and RCW 84.56.400; and declaring an effective date.

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

Section 1. Section 84.36.050, chapter 15, Laws of 1961 and RCW 84.36.050 are each amended to read as follows:

The following property shall be exempt from taxation:

Property owned or used for any school or college in this state, supported in whole or in part by gifts, endowments, or charity, the entire income of which said school or college, after paying the expenses thereof, is devoted to the purposes of such institution, and which is open to all persons upon equal terms. To be exempt, such property must be used solely for educational purposes or the revenue therefrom be devoted exclusively to the support and maintenance of such institution. Real property so exempt shall not exceed ~~((one))~~ four hundred acres in extent and shall be used exclusively for college or campus purposes.

Real property owned or controlled by such institution or leased or rented by it for the purpose of deriving revenue therefrom shall not be exempt from taxation under this section.

Before any exemption provided for by this section shall be allowed for any year, the institution claiming such exemption shall file with the county assessor of the county wherein such property is situated, on or before the first day of January in such year, a statement verified by the oath of the president, treasurer, or other proper officer of the institution, containing a list of all property claimed to be exempt, the purpose for which it is used, the revenue derived from it for the preceding year, the use to which such revenue was applied, the number of students in attendance at the school or college, the total revenues of the institution with the source from which they were derived, and the purposes to which such revenues were applied, giving the items of such revenues and expenditures in detail. The county assessor of the county wherein such property is subject to taxation and such exemption is claimed, shall at all times have access to the books and records of such institution in order to determine whether any property claimed to be exempt from taxation should be exempted from the provisions of this section.

Sec. 2. Section 84.48.010, chapter 15, Laws of 1961 and RCW 84.48.010 are each amended to read as follows:

Prior to July 1st, the county commissioners ((7-or-a-majority of-them7)) shall form a board for the equalization of the assessment of the property of the county ((--PROVIDED7-That-in-counties-having a-city-or-cities-of-the-first-or-second-class7-the-city-council-or other-governing-body-thereof-shall-select-a-committee-of-three-members-of-such-council-or-other-governing-body-to-act-with-the-board-of county-commissioners-as-a-board-of-equalization7-as-to-all-property in-their-repective-cities7--PROVIDED-FURTHER7-That-in-counties-under township-organization7-the-chairman-of-the-township-supervisors-of the-several-townships7-at-a-meeting-called-by-the-county-auditor-for that-purpose7-shall-select-a-committee-of-three7-one-from-each-county commissioner's-district7-to-sit-with-the-county-board-of-equalization as-members-of-said-county-board-of-equalization-as-to-all-property outside-the-corporate-limits-of-any-city-or-town)). The members of said board ((shall)) may receive ((five)) twenty-five dollars per day for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county: PROVIDED, That when the county commissioners constitute the board they shall not receive the per diem allowance. The board of equalization shall meet in open session for this purpose annually on the first Monday in July ((at-the-office-of-the-county-assessor7-who shall-act-as-clerk-of-said-board7)) and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, and subject to the following rules:

First. They shall raise the valuation of each tract or lot or

item of real property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, after at least five days' notice shall have been given in writing to the owner or agent.

Second. They shall reduce the valuation of each tract or lot or item which in their opinion is returned above its true and fair value to such price or sum as they believe to be the true and fair value thereof.

Third. They shall raise the valuation of each class of personal property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, and they shall raise the aggregate value of the personal property of each individual whenever they believe that such aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as they believe to be the true value thereof, after at least five days' notice shall have been given in writing to the owner or agent thereof.

Fourth. They shall, upon complaint in writing of any party aggrieved, reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which in their opinion is returned above its true and fair value, to such price or sum as they believe to be the true and fair value thereof; and, upon like complaint, they shall reduce the aggregate valuation of the personal property of such individual who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe was the true and fair value of his personal property.

Fifth. The board may review all claims for either real or personal property tax exemption, and shall consider any taxpayer appeals from the decision of the assessor thereon to determine (1) if the taxpayer is entitled to an exemption, and (2) if so, the amount thereof.

The ((county-assessor)) clerk of the board shall keep an accu-

rate journal or record of the proceedings and orders of said board in a book kept for that purpose, showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county commissioners, and shall make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. (~~Having-corrected~~) The assessor shall correct the real and personal assessment rolls in accordance with the changes made by the said county board of equalization, and he shall make duplicate abstracts of such corrected values, one copy of which shall be retained in his office, and one copy forwarded to the state board of equalization on or before the (~~first~~) fifth day of August next following the meeting of the county board of equalization.

The county board of equalization shall meet on the first Monday in July and may continue in session and adjourn from time to time during a period not to exceed (~~two~~) four weeks, but shall remain in session not less than three days: PROVIDED, That, in addition to the several times fixed by statute, any county board of equalization may be reconvened for special or general purposes (~~at-any-time-by order-of~~), but not later than three years after the date of adjournment of its regularly convened session by order of the (state-tax commission) department of revenue.

No taxes, except special taxes, shall be extended upon the tax rolls until the property valuations are equalized by the state board of equalization for the purpose of raising the state revenue.

Boards of county commissioners as such shall at no time have any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person.

NEW SECTION. Sec. 3. There is added to chapter 15, Laws of 1961 and to chapter 84.48 RCW a new section to read as follows:

The board of equalization of each county shall consist of not less than three nor more than seven members. Such members shall be

appointed by a majority of the board of county commissioners or like other county governmental authority, and shall be selected for their knowledge of the values of property in the county and shall not be a holder of any elective office nor be an employee of any elected official: PROVIDED, HOWEVER, The county commissioners may themselves constitute the board at their discretion.

NEW SECTION. Sec. 4. There is added to chapter 15, Laws of 1961 and to chapter 84.48 RCW a new section to read as follows:

The members of each board of equalization shall meet and choose a chairman. A majority of the board shall constitute a quorum.

NEW SECTION. Sec. 5. There is added to chapter 15, Laws of 1961 and to chapter 84.48 RCW a new section to read as follows:

All meetings of the board of equalization shall be held at the county courthouse, or other suitable place within the county, and the board of county commissioners shall make provision for a suitable meeting place.

NEW SECTION. Sec. 6. There is added to chapter 15, Laws of 1961 and to chapter 84.48 RCW a new section to read as follows:

The terms of each appointed member of the board shall be for three years or until their successors are appointed: PROVIDED, HOWEVER, Each appointed member may be removed by a majority vote of the county commissioners or other county legislative body.

NEW SECTION. Sec. 7. There is added to chapter 15, Laws of 1961 and to chapter 84.48 RCW a new section to read as follows:

The board may appoint a clerk of the board and any assistants the board might need, all to serve at the pleasure of the members of the board, and the clerk or his assistant, shall attend all sessions thereof, and shall keep the record. Neither the assessor nor any of his staff may serve as clerk.

NEW SECTION. Sec. 8. There is added to chapter 15, Laws of 1961 and to chapter 84.48 RCW a new section to read as follows:

The board may hire one or more appraisers certified as such by the Washington state department of personnel, society of real es-

tate appraisers, American institute of real estate appraisers, or international association of assessing officers, and not otherwise employed by the county, and other necessary personnel for the purpose of aiding the board and carrying out its functions and duties. In addition, the boards of the various counties may make reciprocal arrangements for the exchange of the appraisers with other counties. Such appraisers need not be residents of the county.

NEW SECTION. Sec. 9. There is added to chapter 15, Laws of 1961 and to chapter 84.48 RCW a new section to read as follows:

The county commissioners may provide an adequate annual budget and funds for operation and needs of the board of equalization, including, but not limited to the costs and expenses of the board, such as the meeting place, the necessary equipment and facilities, materials, the salaries of the clerk of the board and his assistants, the expenses of the members of the board during the sessions, travel, in-service training, and payment of salaries of all such employees hired by the board, to facilitate its work.

NEW SECTION. Sec. 10. There is added to chapter 15, Laws of 1961 and to chapter 84.48 RCW a new section to read as follows:

The prosecuting attorney of each county shall serve as legal advisor to the board of equalization.

NEW SECTION. Sec. 11. There is added to chapter 15, Laws of 1961 and to chapter 84.48 RCW a new section to read as follows:

The department of revenue shall establish a school for the training of members of the several boards of equalization throughout the state. Sessions of such schools shall, so far as practicable, be held in each district of the county commissioners' association. Every member of the board of equalization of each county may attend such school within one year following appointment or reappointment.

NEW SECTION. Sec. 12. There is added to chapter 15, Laws of 1961 and to chapter 84.48 RCW a new section to read as follows:

The department of revenue shall provide a manual for the operation procedures of the several boards of equalization so that

uniformity of assessment may be obtained throughout the state, and the several boards of equalization shall follow such manual in all of its operations and procedures.

Sec. 13. Section 84.56.400, chapter 15, Laws of 1961, as last amended by section 2, chapter 93, Laws of 1965 and RCW 84.56.400 are each amended to read as follows:

The county treasurer shall also make and file with the county board of equalization a record, setting forth the facts relating to such manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of property which do not involve a revaluation of property, such as the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family, as shall come to his attention after the rolls have been turned over to him for collection. The said record shall also set forth by legal description all property belonging exclusively to the state, any county or any municipal corporation whose property is exempt from taxation, upon which there remains, according to the tax roll, any unpaid taxes.

The county board of equalization at its meeting in June shall consider such matters as appear in the record filed with it by the county treasurer, and shall only correct such matters as are set forth in such record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors hereinbefore mentioned: PROVIDED, That the board shall cancel all unpaid taxes upon property which belongs exclusively to the state, any county or municipal corporation. The board shall make findings of the facts upon which it bases its decision on all matters submitted to it, and when so made the assessment and levy shall have the same force as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

The board at its June meeting shall consider only matters referred to it by the records of the county treasurer or county assessor under this section and RCW 84.56.390.

The county assessor may cancel or correct assessments which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property which do not involve a revaluation of property. When the county assessor cancels or corrects an assessment, he shall send a notice to the taxpayer by registered mail advising the taxpayer that the action of the county assessor is not final, and shall be considered at the June meeting of the county board of equalization, and that such notice shall constitute legal notice of such fact, and a copy of the notice shall be sent to the county treasurer as his authority for correcting the current tax roll. When the county assessor cancels or corrects an assessment, he shall prepare and file a record of such action with the county board of equalization, setting forth therein the facts relating to such manifest error.

The county board of equalization at its meeting in June shall consider such matters as appear in the record filed with it by the county assessor and shall determine whether the action of the county assessor was justified, and shall make findings of facts upon which it bases its decision on all matters submitted to it. If the county board of equalization finds that the action of the assessor was not correct, it shall issue a supplementary roll including such corrections as are necessary, and the assessment and levy shall have the same force and effect as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the supplementary roll.

NEW SECTION. Sec. 14. The effective date of this 1970 amendatory act is July 1, 1970.

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