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 CHAPTER 94

[House Bill No. 1311]

 DEPARTMENT OF REVENUE—AUDITS—  
 PERSONAL PROPERTY ACCOUNTS

AN ACT Relating to property taxes; amending section 84.08.030, chapter 15, Laws of 1961 as amended by section 30, chapter 149, Laws of 1967 ex. sess. and RCW 84.08.030; and declaring an emergency.

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

Section 1. Section 84.08.030, chapter 15, Laws of 1961 as amended by section 30, chapter 149, Laws of 1967 ex. sess. and RCW 84.08.030 are each amended to read as follows:

The department of revenue shall examine and test the work of county assessors at any time, and have and possess all rights and powers of such assessors for the examination of persons, and property, and for the discovery of property subject to taxation, and if it shall ascertain that any taxable property is omitted from the assessment list, or not assessed or valued according to law, it shall bring the same to the attention of the assessor of the proper county in writing, and if such assessor shall neglect or refuse to comply with the request of the department of revenue to place such property on the assessment list, or to correct such incorrect assessment or valuation the department of revenue shall have the power to prepare a supplement to such assessment list, which supplement shall include all property required by the department of revenue to be placed on the assessment list and all corrections required to be made. Such supplement shall be filed with the assessor's assessment list and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original assessment list inconsistent therewith, and shall be submitted therewith to the county board of equalization. As part of the examining and testing of the work of county assessors to be accomplished pursuant to this section, the department of revenue shall audit statewide at least ~~((five))~~ one-half of one percent of all personal property accounts listed ((in any county)) each calendar year.

NEW SECTION. Sec. 2. This 1976 amendatory 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 5, 1976.

Passed the Senate March 4, 1976.

Approved by the Governor March 13, 1976.

Filed in Office of Secretary of State March 13, 1976.

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 CHAPTER 95

[House Bill No. 1340]

## TRAFFIC VIOLATIONS—PUNISHMENT

AN ACT Relating to traffic laws; amending section 2, chapter 155, Laws of 1965 ex. sess. and RCW 46.61.010; amending section 46.64.015, chapter 12, Laws of 1961 as last amended by section 1,