paid: PROVIDED, That when the total amount of tax 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 be paid on or before the said due date, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon said remainder from the date of delinquency until paid: PROVIDED, FURTHER, That when the total amount of personal property taxes falling due in any year, payable by one person, is ten dollars or more, and if onehalf of such taxes be paid on or before said due date then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon said remainder from the date of delinquency until paid: PROVIDED, FURTHER, That this section shall expire on December 31, 1979. This section 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.

NEW SECTION. Sec. 6. The provisions of chapter 82.32 RCW, insofar as applicable, shall have full force and application with respect to the tax imposed under RCW 82.04.291, as amended and recodified.

Any reference in chapter 6, Laws of 1979 or any other statute to RCW 82.04.291 shall be deemed to apply to RCW 82.04.291 as renumbered and recodified as a section of chapter 84.33 RCW.

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

Passed the House April 26, 1979.

Passed the Senate April 23, 1979.

Approved by the Governor April 27, 1979.

Filed in Office of Secretary of State April 27, 1979.

CHAPTER 96

[Substitute House Bill No. 500]
STATE RETIREMENT BENEFICIARIES—MONTHLY BENEFITS

AN ACT Relating to retirement systems; adding a new section to chapter 41.40 RCW; adding a new section to chapter 41.32 RCW; adding a new section to chapter 43.43 RCW; adding a new section to chapter 2.12 RCW; adding a new section to chapter 28B.10 RCW; making appropriations; and declaring an emergency.

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

<u>NEW SECTION.</u> Section 1. There is added to chapter 41.40 RCW a new section to read as follows:

- (1) Notwithstanding any provision of law to the contrary, effective July 1, 1979, no beneficiary receiving a retirement allowance pursuant to this chapter shall receive, as the pension portion of that retirement allowance, less than ten dollars per month for each year of service creditable to the person whose service is the basis of the pension. Portions of a year shall be treated as fractions of a year and the decimal equivalent shall be multiplied by ten dollars. Where the pension payable was adjusted at the time benefit payments to the beneficiary commenced, the minimum pension provided in this section shall be adjusted in a manner consistent with that adjustment.
- (2) The provisions of subsection (1) of this section shall not be applicable to those receiving benefits pursuant to RCW 41.40.220(1), 41.44.170(5), or 41.40.610 through 41.40.740.

NEW SECTION. Sec. 2. There is added to chapter 41.32 RCW a new section to read as follows:

- (1) Notwithstanding any provision of law to the contrary, effective July 1, 1979, no beneficiary receiving a retirement allowance pursuant to this chapter shall receive, as the pension portion of that retirement allowance, less than ten dollars per month for each year of service creditable to the person whose service is the basis of the pension. Portions of a year shall be treated as fractions of a year and the decimal equivalent shall be multiplied by ten dollars. Where the pension payable was adjusted at the time benefit payments to the beneficiary commenced, the minimum pension provided in this section shall be adjusted in a manner consistent with that adjustment.
- (2) Notwithstanding any provision of law to the contrary, effective July 1, 1979, the retirement allowance of each beneficiary who either is receiving benefits pursuant to RCW 41.32.520 or 41.32.550 as of December 31, 1978, or commenced receiving a monthly retirement allowance under this chapter as of a date no later than July 1, 1974, shall be permanently increased by a post-retirement adjustment. This adjustment shall be in lieu of any adjustments provided under RCW 41.32.499(6) as of July 1, 1979, or July 1, 1980, for the affected beneficiaries. Such adjustment shall be calculated as follows:
- (a) Retirement allowances to which this subsection and subsection (1) of this section are both applicable shall be determined by first applying subsection (1) and then applying this subsection. The department shall determine the total years of creditable service and the total dollar benefit base accrued as of December 31, 1978, except that this determination shall take into account only those beneficiaries to whom this subsection applies;
- (b) The department shall multiply the total benefits determined in (a) of this subsection by six percent and divide the dollar value thus determined by the total service determined in (a) of this subsection. The resultant figure

shall then be a post-retirement increase factor which shall be applied as specified in (c) of this subsection;

- (c) Each beneficiary to whom this subsection applies shall receive an increase which is the product of the factor determined in (b) of this subsection multiplied by the years of creditable service.
- (3) The provisions of subsections (1) and (2) of this section shall not be applicable to those receiving benefits pursuant to RCW 41.32.540 or 41.32.760 through 41.32.825.

<u>NEW SECTION.</u> Sec. 3. There is added to chapter 43.43 RCW a new section to read as follows:

- (1) Notwithstanding any provision of law to the contrary, effective July 1, 1979, no beneficiary receiving a retirement allowance pursuant to this chapter shall receive less than ten dollars per month for each year of service creditable to the person whose service is the basis of the retirement allowance. Portions of a year shall be treated as fractions of a year and the decimal equivalent shall be multiplied by ten dollars. Where the retirement allowance was adjusted at the time benefit payments to the beneficiary commenced, the minimum retirement allowance provided in this subsection shall be adjusted in a manner consistent with that adjustment. The minimum retirement allowance provided in this subsection shall not be applicable to those receiving benefits pursuant to RCW 43.43.040 or 43.43.270 (3) or (4).
- (2) Notwithstanding any provision of law to the contrary, effective July 1, 1979, the retirement allowance of each beneficiary who either is receiving benefits pursuant to RCW 43.43.270 as of December 31, 1978, or commenced receiving a monthly retirement allowance under this chapter as of a date no later than July 1, 1974, shall be permanently increased by a post-retirement adjustment. This adjustment shall be in lieu of any adjustments provided under RCW 43.43.260(5) as of July 1, 1979, or July 1, 1980, for the affected beneficiaries, except that in no case shall such adjustment be less than the total of those which would be provided under RCW 43.43.260(5) as of July 1, 1979, and July 1, 1980. Such adjustment shall be calculated as follows:
- (a) Retirement allowances to which this subsection and subsection (1) of this section are both applicable shall be determined by first applying subsection (1) and then applying this subsection. The department shall determine the total years of creditable service and the total dollar benefit base accrued as of December 31, 1978, except that this determination shall take into account only those beneficiaries to whom this subsection applies;
- (b) The department shall multiply the total benefits determined in (a) of this subsection by six percent and divide the dollar value thus determined by the total service determined in (a) of this subsection. The resultant figure shall then be a post-retirement increase factor which shall be applied as specified in (c) of this subsection;

(c) Each beneficiary to whom this subsection applies shall receive an increase which is the product of the factor determined in (b) of this subsection multiplied by the years of creditable service.

<u>NEW SECTION.</u> Sec. 4. There is added to chapter 2.12 RCW a new section to read as follows:

- (1) Notwithstanding any provision of law to the contrary, effective July 1, 1979, no person receiving a monthly benefit pursuant to this chapter shall receive a monthly benefit of less than ten dollars per month for each year of service creditable to the person whose service is the basis of the retirement allowance. Portions of a year shall be treated as fractions of a year and the decimal equivalent shall be multiplied by ten dollars. Where the monthly benefit was adjusted at the time benefit payments to the beneficiary commenced, the minimum benefit provided in this section shall be adjusted in a manner consistent with that adjustment.
- (2) Notwithstanding any provision of law to the contrary, effective July 1, 1979, the monthly benefit of each person who either is receiving benefits pursuant to RCW 2.12.020 or 2.12.030 as of December 31, 1978, or commenced receiving a monthly benefit under this chapter as of a date no later than July 1, 1974, shall be permanently increased by a post-retirement adjustment. This adjustment shall be in lieu of any adjustments provided under RCW 2.12.037 as of July 1, 1979, or July 1, 1980, for the affected persons. Such adjustment shall be calculated as follows:
- (a) Monthly benefits to which this subsection and subsection (1) of this section are both applicable shall be determined by first applying subsection (1) and then applying this subsection. The department shall determine the total years of creditable service and the total dollar benefit base accrued as of December 31, 1978, except that this determination shall take into account only those persons to whom this subsection applies;
- (b) The department shall multiply the total benefits determined in (a) of this subsection by six percent and divide the dollar value thus determined by the total service determined in (a) of this subsection. The resultant figure shall then be a post-retirement increase factor which shall be applied as specified in (c) of this subsection;
- (c) Each person to whom this subsection applies shall receive an increase which is the product of the factor determined in (b) of this subsection multiplied by the years of creditable service.

NEW SECTION. Sec. 5. There is added to chapter 28B.10 RCW a new section to read as follows:

- (1) For any person receiving a monthly benefit pursuant to a program established under RCW 28B.10.400, the pension portion of such benefit shall be the sum of the following amounts:
- (a) One-half of the monthly benefit payable under such program by a life insurance company; and

- (b) The monthly equivalent of the supplemental benefit described in RCW 28B.10.400(3).
- (2) Notwithstanding any provision of law to the contrary, effective July 1, 1979, no person receiving a monthly benefit pursuant to RCW 28B.10-.400 shall receive, as the pension portion of that benefit, less than ten dollars per month for each year of service creditable to the person whose service is the basis of the benefit. Portions of a year shall be treated as fractions of a year and the decimal equivalent shall be multiplied by ten dollars. Where the benefit was adjusted at the time benefit payments to the beneficiary commenced, the minimum pension provided in this section shall be adjusted in a manner consistent with that adjustment.
- (3) Notwithstanding any provision of law to the contrary, effective July 1, 1979, the monthly benefit of each person who commenced receiving a monthly benefit under this chapter as of a date no later than July 1, 1974, shall be permanently increased by a post-retirement adjustment. Such adjustment shall be calculated as follows:
- (a) Monthly benefits to which this subsection and subsection (2) of this section are both applicable shall be determined by first applying subsection (2) and then applying this subsection. The department shall determine the total years of creditable service and the total dollar benefit base accrued as of December 31, 1978, except that this determination shall take into account only those persons to whom this subsection applies;
- (b) The department shall multiply the total benefits determined in (a) of this subsection by six percent and divide the dollar value thus determined by the total service determined in (a) of this subsection. The resultant figure shall then be a post-retirement increase factor which shall be applied as specified in (c) of this subsection;
- (c) Each person to whom this subsection applies shall receive an increase which is the product of the factor determined in (b) of this subsection multiplied by the years of creditable service.

<u>NEW SECTION.</u> Sec. 6. There is hereby appropriated \$12,530,000 for costs resulting from this act. These funds shall be disbursed according to the following schedule:

- (1) \$11,460,000 to the department of retirement systems, of which:
- (a) \$4,600,000 from the general fund to the public employees' retirement fund: PROVIDED, That \$598,000 shall be from the general fund—federal.
- (b) \$6,800,000 from the state general fund to the teachers' retirement fund.
 - (c) \$10,000 from the state general fund to the judges' retirement fund.
- (d) \$50,000 from the motor vehicle fund to the Washington state patrol retirement fund.
 - (2) \$1,070,000 from the state general fund as follows:

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University of Washington \$559,300
Washington State University
Eastern Washington University
Western Washington University
Central Washington University 49 900

<u>NEW SECTION</u>. Sec. 7. 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 April 23, 1979.
Passed the Senate April 19, 1979.
Approved by the Governor April 30, 1979.
Filed in Office of Secretary of State April 30, 1979.

CHAPTER 97

[Substitute Senate Bill No. 2284]

HARBOR AREA LEASES—ANNUAL RENTAL FEES—VALUE APPRAISALS

AN ACT Relating to public lands; amending section 130, chapter 255, Laws of 1927 as amended by section 3, chapter 97, Laws of 1969 ex. sess. and RCW 79.01.520; adding new sections to chapter 79.01 RCW; providing an expiration date; and declaring an emergency.

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

Section 1. Section 130, chapter 255, Laws of 1927 as amended by section 3, chapter 97, Laws of 1969 ex. sess. and RCW 79.01.520 are each amended to read as follows:

Prior to the issuance of a lease, renewal lease, or re-lease of harbor area on tidal waters under the preceding sections of this chapter, and every five years thereafter during the life of all leases written after August 11, 1969, and no less frequently than every five years for all prior leases, the department of natural resources shall determine the true and fair value in money of such harbor area (exclusive of the improvements thereon), which value shall be the value at which the property would be taken in payment of a just debt from a solvent debtor. All harbor area leases will stipulate the percentage rate of said values that will be paid as the annual rent during the period until the next reappraisal of the value of the harbor area as established herein: PROVIDED, That the applicant, or lessee, being dissatisfied with the valuation as fixed by the department of natural resources shall have the right of appeal from the findings of the department to a valuation board to be composed of the county commissioners, the county treasurer and the county assessor of the county in which the harbor area is located. To perfect such appeal, notice thereof shall be in writing and a copy must, within ((ten)) thirty days after receipt of notice of the department of natural resources' valuation, be personally served upon each member of the